Municipal administration and finances, N.W.P. and Oudh, report, 1900-01 & 1901-02

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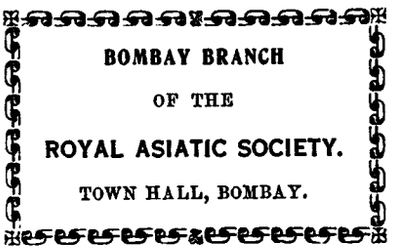

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REPORT

OF

Municipal Administration and Finances

IN THE

NORTH-WESTERN PROVINCES AND OUDH

DURING THE YEAR ENDING 31ST MARCH 1901.

1900-01 & 1901-02

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ALLAHABAD:

United Provinces of Agra and Oudh Government Press

1902.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

NORTH-WESTERN PROVINCES AND OUDH

FOR THE YEAR 1900-1901.

No. $\frac{612}{XI-48A}$ OF 1902.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 20th February 1902.

READ—

The reports submitted by the municipal boards upon their administration and finances during 1900-1901, with the Commissioners' reviews thereon and the orders passed by the Government.

Read also—

This Government's (Municipal Department) Resolution No. 598, dated 8th March 1901, on the municipal administration for 1899-1900.

OBSERVATIONS.—The year under review marks the beginning of a new period in the history of municipal self-government in these Provinces, being the first year in which the new Municipal Act, I of 1900, was in force for the whole twelve months. The Government and the boards were busy with the framing of rules under the Act; and much important work was done in extending and utilizing its provisions in many other directions of municipal administration. The chief undertaking in the matter of regulating municipal business was the compilation of a complete set of accounts for the boards, with rules for the collection of taxes and financial procedure generally, which were framed by the Government during the year in consultation with the Examiner, Local Fund Accounts, and the secretaries of several of the bigger municipalities, and were finally notified, after exhaustive criticism and discussion, as the Municipal Account Code. The Code came into force with effect from the 1st April 1901, and is already recognised as having done good service in introducing order into municipal accounts, and removing many abuses which existed especially in the octroi administration. The revision of the general Municipal Manual also was undertaken during the year and was fairly well advanced by its close. Another important measure of the year was the reduction, under section 13 of the Act, of the number of the members of many of the boards in which the representation was unduly large in ratio to the population or in which the membership had become too unwieldy for efficient working. It is hoped that the result will be keener competition for the membership of a municipal board, so that the post may be raised in the estimation of the public, and become more attractive to the class of citizens whose services it is desirable to obtain. A minor, though not unimportant, reform was the establishment by a large number of boards of Provident Funds for the benefit of their employés,—a direct incentive to better and more honest work by municipal subordinates.

Number of municipalities.

2. The number of municipalities remained the same, *viz.*, 104; the number in which octroi is in force increased from 81 to 82 by the imposition of this tax in the Dehra municipality.

Population.

3. The new census, taken towards the close of the year, shows that the population within municipal limits has increased from 3,235,667 to 3,290,426, or by 1·7 per cent. The population of the Agra, Rohilkhand and Lucknow divisions is larger by 22,139, 27,109 and 19,393 persons, respectively; while that of the Benares division has fallen by 19,686. In the remaining divisions the variations are small.

Elections.

4. Elections were held in 61 municipalities, and the returns show that the lively interest taken in the previous year was maintained.

Chairmen.

5. As stated in last year's Resolution, the District Magistrates are, by virtue of office, chairmen of the six important boards of Agra, Allahabad, Bareilly, Benares, Lucknow and Moradabad. During the year under review advantage was taken of the powers conferred by section 20 (*b*) of the new Act to appoint the District Magistrate of Jhánsi to be chairman of the board of that place; the Sub-Divisional Officer of Lalitpur to be chairman of the Lalitpur board; the District Magistrate of Jalaun to be chairman of the three small boards of Kálpi, Kúnch and Orai; and the Deputy Commissioner of Naini Tal to be chairman of the Haldwáni and Naini Tal boards. In the remaining municipalities of the Provinces the boards in almost all cases elected the District Magistrate as chairman. In Fyzabad a non-official chairman continued to preside over the board.

Members.

6. The total number of members on the boards at the end of the year was 1,392, as compared with 1,653. Of these 144 were appointed by virtue of office, 220 by name, and the remaining 1,028 were elected. The number of Hindus and Muhammadans, respectively, was 741 and 381; and of Europeans (including two Parsís) 270. The elective system was tentatively extended to the Naini Tal municipality, the board of which was previously a wholly nominated body: three seats have now been thrown open for election to representatives of the houseowners and residents of the station.

Meetings and attendance of members.

7. The attendance of members at the boards' meetings was generally better than last year. The average number present at each was only 8·6 as against 9·1 in 1899-1900; but the decrease is nominal and is explained by the reduction in the number of members already referred to. In a few of the smaller municipalities of the Meerut division the attendance was poor, however, and in Haldwáni discreditable. Regular attendance at meetings, and close attention to the duties entrusted to them, by the non-official members are essential to the progress of municipal self-government; and the Government is glad that the exceptions to the recognition of this simple fact are becoming yearly less frequent.

Revision of octroi, and new taxes.

8. The octroi schedules of the Agra, Budaun, Bijnor and Jhánsi municipalities were revised during the year; and the following new taxes were imposed:—

(1) A bungalow conservancy tax in the Naini Tal municipality.

(2) A tax on sugar refiners in the Chandausi municipality.

(3) House taxes in the Cawnpore and Muzaffarnagar municipalities.

Rules.

9. The Municipal Account Code incorporates a complete set of rules made under section 187(1) of the Act for the assessment and collection of octroi, and for the collection of other taxes in force in the municipalities. The octroi rules apply to all boards levying this form of taxation, and supersede the multifarious rules formerly in force in different municipalities. A great number of other rules and bye-laws, dealing with various subjects, were also made under the new Act. The more important of these were the rules framed for the assessment and collection of the taxes referred to in the preceding paragraph, and the new election rules for Naini Tal. Among others were some much-needed rules for the control and regulation of hack-boats plying on the river at

Benares, and sets of rules for the newly established municipal Provident Funds.

Revision of boundaries.

10. The boundaries of the Agra, Fyzabad, Jalesar and Bela Partábgarh municipalities were revised during the year.

Accounts.

11. The total income of the year was Rs. 51,50,260 and the total expenditure Rs. 48,64,248. The figures for 1899-1900 were Rs. 48,33,805 and Rs. 47,31,725 respectively. The real increase in the income, exclusive of borrowed money, was from Rs. 47,84,805 to Rs. 49,60,260, and was general to all the divisions except Kumaun, where there was a slight falling off. The aggregate closing balances of the year amounted to Rs. 14,37,573, or Rs. 2,86,012 in excess of the opening balance of Rs. 11,51,561; and there were very few boards in which the financial position gave cause for anxiety.

Balances.

12. The boards which held the largest balances at the close of the year were :—

	Rs.
Benares with a balance of	... 2,89,702
Cawnpore „	... 1,61,052
Bareilly „	... 53,645
Naini Tal „	... 52,206
Mussoorie „	... 40,320
Tilhar „	... 31,553
Allahabad „	... 30,624

Compared with the corresponding figures of opening balances shown in paragraph 16 of last year's review, these statistics suggest, except in Allahabad, a tendency to hoarding. But in almost every case there were special reasons for accumulating funds. In Benares the board has to finance expensive drainage and sewerage works, and at the same time to keep a large reserve against the probable spread of plague in the city. Cawnpore, to which large military contracts and the heavy export trade to the famine tracts brought extraordinary prosperity, had also to establish a strong reserve for sanitary improvements. Bareilly and Tilhar have important public works in view, and Mussoorie has been saving for an extension of its water-supply and for the removal of slums. The balance in Naini Tal was swollen temporarily by a sum of Rs. 11,507 due for the second half-yearly repayment instalment of its loan. The board has also to meet considerable expenditure upon its sewers and drains in the near future. The Government has lost no opportunity of impressing on boards the impropriety of hoarding in the absence of special necessity for such a course. The alternatives of reducing taxation and of devoting its surplus to works of public utility have been placed before each board which has an unduly large balance, and a choice will be insisted on.

Octroi receipts.

13. The mainstay of municipal taxation in the Provinces continues to be octroi, which is in force in 82 out of the 104 municipalities. The total gross and net receipts under this head compare with the figures of 1899-1900 as under :—

	Gross. Rs.	*Net.* Rs.
1900-1901	35,77,607	27,03,335
1899-1900	35,14,008	26,35,404
Increase ...	63,599	67,931

A large portion (Rs. 33,279 net) of the increase is accounted for by the newly imposed octroi at Dehra, where the receipts have more than answered expectations. But the year as a whole was a more prosperous one than the last; there was a larger local consumption of both necessities and luxuries; simultaneously there was a decline in the rush of through-trade to other parts of India, and the commerce in food-stuffs in the southern and eastern parts of the Provinces resumed more normal conditions. In the Meerut division the octroi receipts were moderate,

except in the Aligarh municipality, where the income from octroi was swollen by abnormal imports of sugar, of which large stocks are said to have been accumulated for future export. In the Rohilkhand and Fyzabad divisions the receipts show considerable improvement. In the former division the increase was mainly under the head of grain; imports increased by 7 lakhs of maunds, the rise being most notable in the case of the cheaper grains which a good *kharíf* brought freely on the market. Imports of cloth also improved in sympathy with agricultural prosperity; and through-trade was not, on the whole, so active as in the previous year. In the Fyzabad division the municipality of Fyzabad itself showed a rise of Rs. 14,340 in the net receipts, a result attributable to a good cane harvest and large imports of *gur*. In the smaller municipalities the grain trade was not so active as in 1899-1900, and the figures of imports and exports were nearer the normal, the decline of imports since the preceding year being over 3½ lakhs of maunds. The Agra divisional total showed a decrease of Rs. 17,096 in the net takings. This result, however, was brought about chiefly by the introduction, with effect from the 1st January 1901, of a revised schedule involving reduced rates in the Agra municipality; there was no general reduction in the octroi income of the other municipalities of the division. On the contrary, the imports of grain improved by 2½ lakhs of maunds; and a good *kharíf* harvest in particular swelled the octroi income, both gross and net receipts, very considerably. The cane crop was a good one also, and the imports of raw sugar were very high. The only head of the schedule under which there was a general decline in the receipts was class II. The figures, however, for the previous year under this head were altogether abnormal owing to the distress in Central India, and the falling off was the natural outcome of the return of better seasons. The dry-meat trade with Burma was not so vigorous, at least within municipal limits, as it had been during 1899-1900. In the remaining divisions of the Provinces the octroi statistics do not exhibit any special features. In the Allahabad division the inrush of food-stuffs for export to Western and Central India continued for a part of the year under review, the imports of grain exceeding those of the previous year by 2 lakhs of maunds; and there was also an increased import of sugar, spices and cloth to meet the demands of an auspicious Hindu marriage season. In the Benares division the year was marked by large imports of grain to replenish stocks depleted in the previous year by export to famine-stricken tracts. In the Lucknow division, on the contrary, the imports of grain fell off by nearly 3 lakhs of maunds.

Through-trade and local consumption.

14. The main features of the year's trade in municipal areas were the increased import of grain (5¼ lakhs of maunds more than in 1899-1900) and sugar, and the decrease in the export of food-stuffs. There were large exports from the central marts in the Agra division and the chief trading towns in Rohilkhand. But the pressure of through-traffic eased off, and a much larger percentage of the imports was reserved for local consumption than in 1899-1900.

Grain.

The incidence of consumption of grain for the year was maunds 6-8-5: in the previous year it had been maunds 6-11-2. The former figure, however, has been calculated on the new census population of 3,088,345, while the latter was calculated on a population of 3,006,067; so that the real incidence for 1899-1900 was somewhat lower than in 1900-1901.

The figure exceeded 8 maunds in 14 municipalities as compared with 13 in 1899-1900. Háthras, Fatehpur Sikri, Najíbabad, Tilhar, Lalitpur, Kálpi and Kúnch again appear in this list; but Dhámpur and Sítapur, in which the incidences were among the highest last year, have dropped out. In the former of these two municipalities greater facilities appear to have been afforded to exporters for obtaining refunds; and the incidence of consumption fell from maunds 26-20-9 to maunds 7-37-10. The refunds on grain, however, amounted to 45 per cent. of the takings, and the board has again been urged to protect more

thoroughly the through-trade in this commodity. In Sítapur the stoppage of an extraordinary custom of overestimating grain imports has resulted in reducing the incidence to maunds 7-6-0; but here also, as in Dhámpur, the refunds on grain were very high, and suitable bonding arrangements have now been arranged for. In Lalitpur and Tilhar the incidences reached the high figures of maunds 15-38-0 and maunds 14-2-10 respectively. It is sought to explain the figure in Lalitpur by the extensive petty purchases of neighbouring villagers; but the Government is not convinced of the adequacy of the explanation and has ordered a further inquiry into the refund and bonding systems of the board. The same remarks apply to Mau Ránipur, where the incidences for sugar, oil, and tobacco, as well as for grain, were excessive. The high incidence in Tilhar was thoroughly indefensible, but the board is now taking steps to reduce it. The incidence in Kálpi fell slightly to maunds 10-31-14 from maunds 11-21-5 in 1899-1900; but 87 per cent: of the octroi realized on 2nd class grain was refunded, and it has been referred to the consideration of the board whether these grains, as also oil and oilseeds (on which the refunds amounted to 98 per cent. of the takings), should be retained on the octroi schedule. In Kúnch the incidence has risen to maunds 11-13-15 for no apparent reason. This is highly unsatisfactory and the matter has been pressed upon the board's immediate attention.

Sugar.

The incidences of consumption of sugar were much above the normal standard in almost every municipality in the Provinces. The cane harvest generally was good, and the imports of the raw article were 5½ lakhs of maunds higher than in the preceding year. At the same time Hindu marriages were unusually numerous, and exports declined in all but the Meerut, Allahabad and Benares divisions. The large increase of local consumption indicated by the figures may therefore be accepted as genuine. But in Kálpi, where the incidence was highest, having reached the preposterous figure of 3⅓ maunds per head, there can be no doubt that through-trade in sugar is being taxed, and the board has been asked to submit proposals for imposing a direct tax of moderate amount on refiners or wholesale dealers in substitution for the existing octroi. This change has been made with advantage in several other municipalities.

Oil and oilseeds.

The incidences of oil and oilseeds continued high in the Mainpuri and Etah municipalities, and both boards have been now pressed to remove these articles from their schedules. From Pilibhít, where similar action seems also to be required, a special report has been called for on the subject. The ratio of refunds to receipts on oilseeds shows a tendency to grow, and it was found necessary, in the interests of trade, to exempt the commodity from octroi altogether in several municipalities. The same step is being urged on a number of other boards. Imports as a whole decreased, while the export trade continued brisk. In Koil (Aligarh) refunds were paid on only 3,979 maunds against 43,707 maunds in the previous year. But the output was very high in the Agra, Rohilkhand and Allahabad divisions, and especially in the municipalities of Mainpuri, Etah, Jalesar, Sháhjahánpur, Pilibhít, Bánda and Kálpi. It is becoming questionable whether oilseeds are a suitable subject for municipal taxation in many parts of the Provinces.

Other articles.

The incidence of drugs and spices declined slightly from Re. 1-10-3 to Re. 1-7-7; and the import both of these commodities and of *ghi* fell off a little. But the figure of incidence for metals rose from Rs. 2-0-1 to Rs. 2-2-2: and that for cloth, although lower in the aggregate (being Rs. 7-2-1 as against Rs. 7-9-0), was higher in the greater number of the municipalities. The year was one of recovery from the previous period of high prices and contracted expenditure, and these incidences now approximate reasonably closely to the normal.

Receipts from taxes other than octroi.

15. The receipts under this head increased by Rs. 46,723 over the previous year's figures. The main increases were :—

	Rs.
(1) Tax on houses and lands	6,694
(2) Tax on vehicles and animals	7,269
(3) Water rate	9,675
(4) Terminal taxes in Cawnpore	19,413

The collection of the minor taxes appears generally to have been more effectively carried out. It was disappointing in Naini Tal and Dehra, where large arrears were allowed to accumulate. The new rules in the Municipal Account Code will assist boards to collect their taxes with greater order and system, and it only remains for the boards to insist on promptitude in payment.

Plague somewhat checked the receipts in the Benares municipality; but the board was nevertheless able, by good management, to effect an improvement in the receipts from tolls. The large increase in water rate was almost wholly due to a full levy of the rate in Naini Tal; there was also a small increase in Agra. The receipts from the terminal taxes in Cawnpore were again abnormally high owing to continued scarcity in other parts of India and to the activity of manufacture, to fulfil military contracts, especially in connection with the China expedition.

Incidence of taxation.

16. The total net income derived by the municipalities from taxation amounted to Rs. 38,42,123 as compared with Rs. 37,27,469 for 1899 1900. The incidence of taxation per head of population, according to the 1891 census, was Re. 1-2-11; on the new census it was Re. 1-2-8.

Hill municipalities apart, the incidence was highest in the municipalities of Dehra (Rs. 2-0-5), Roorkee (Re. 1-11-5), Muzaffarnagar (Re. 1-13-1), Mainpuri (Re. 1-13-4), and Benares (Re. 1-15-1); and was lowest in Shahdara (Re. 0-3-9), Ballia (Re. 0-3-2) and Bhinga (Re. 0-2-9).

In Naini Tal and Mussoorie the incidences were Rs. 8-11-11 and Rs. 6-12-6 respectively. The taxation in these health resorts of the Provinces, and in Benares where heavy expenditure is still being incurred on the drainage works, is necessarily high. In Dehra and Muzaffarnagar the rise in the incidences is the natural consequence of the imposition of octroi and a house tax respectively in those municipalities.

Receipts from sources other than taxation.

17. There was a very general improvement in the income under this head throughout the Provinces. The principal increases (loan money excluded) were :—

	Rs.
Rents of lands and houses	7,435
Conservancy receipts (sale of manure and city sweepings)	14,273
Fees and revenues from markets and slaughter-houses ...	7,834
Realizations from sale of water	19,813
Miscellaneous receipts...	63,819

Rents.

The income from rents rose in the Agra, Rohilkhand and two Oudh divisions, but declined in the other divisions. In Rohilkhand, where the increase was largest, it was chiefly due to a more favourable resettlement last year of the Drummondganj leases in Pilibhít. The changes introduced in the management of nazúl properties, by which the usufruct and three-fourths of the receipts of intra-municipal nazúl are ordinarily made over to the boards, have considerably affected the income of some of the municipalities in the Lucknow and Fyzabad divisions. The Rae Bareli, Sítapur and Khairabad boards have lost by the changes; while the Lucknow, Nawábganj and Gonda boards have gained considerably from the properties made over to them. Nazúl transactions, however, are not so clearly shown and discussed in the reports as they should be, and the Government will expect a better exposition of the facts and figures relating to these properties in future. It is apparent also that in many municipalities the record of nazúl, and of municipal property generally, has been carelessly and inadequately kept up in the

past. The registers now prescribed as Form 45 of the Municipal Account Code must in future be systematically maintained in accordance with the rules. More attention also is required to the proper leasing of such properties, the income from which has by no means yet reached its full development.

Manure receipts.

The receipts from the sale of manure and city sweepings improved in a fairly large number of municipalities, more particularly in Cawnpore, Benares, Nawábganj, Balrámpur, Khurja, and Hápur. In Nawábganj the income was nearly trebled during the year; and in Hápur the improved revenue under this head was one of the few satisfactory features of the year's administration. Generally speaking, however, the receipts from sale of manure and city sweepings are lamentably inadequate in the great majority of cases. In the Allahabad division, especially, the receipts were everywhere below what should be obtainable; the Jhánsi municipality being the only one in which the receipts exceeded one rupee per 100 inhabitants. The same remark applies more or less to the municipalities of the Agra division and to the municipalities of Bijnor, Najíbabad, Sambhal, Bísalpur, and Bahraich, Bela (Partábgarh), Bhinga and Nánpára in the Rohilkhand and Fyzabad divisions respectively. In the Lucknow division the income has improved satisfactorily, and the boards should see to it that the improvement is maintained.

Sale of water.

In the past the income from this source has shown extraordinary variations in different places. One cause of this was the fact that the administration of this department was left entirely to uncontrolled subordinates, and no proper accounts were kept of their transactions. In certain cases also the boards divested themselves of their responsibilities in this matter and made over the disposal of the refuse to contractors. The new rules in the Municipal Account Code will now correct the defects in procedure, and the Government looks to the boards to see that the other requirements, *viz.*, direct management and responsible supervision, are now supplied.

The large increase shown on account of sale proceeds of water is nominal only. The receipts on this account were certainly better in the Cawnpore municipality; but over Rs. 18,000 of the increases is due to a reclassification in the accounts. The increased receipts under Miscellaneous are also mainly nominal, owing to the Agra board having withdrawn for expenditure a sum of Rs. 50,000 temporarily deposited in the Bank of Bengal in the previous year.

Loans.

18. The loans taken during the year were—

	Rs.
Agra	40,000
Benares	1,50,000

The Rs. 40,000 shown for Agra represents two separate loans of Rs. 30,000 and Rs. 10,000; these amounts being utilized respectively on the construction and replacing of boilers, and for a new slaughter-house which was much needed. The Benares loan was a further instalment drawn by the board on account of the loan of ten lakhs sanctioned for its drainage scheme.

Expenditure.

19. The main heads under which the boards spent their money, with the total expenditure incurred under each, are given in Abstract Statement No. III appended. Expenditure increased since the previous year most largely under the head of "General Administration and Collection charges" (+Rs. 94,092), "Conservancy, &c.," (+Rs. 89,334), "Water-supply" (+Rs. 41,428), "Drainage" (+Rs. 27,061), and "Public Safety" (+Rs. 21,122). The heads of "Public Instruction" and "Hospitals and Dispensaries" also show large increases; but here they are mainly the result of a reclassification in the accounts. The amount contributed by municipalities towards the maintenance of schools and dispensaries under District Boards used previously to be

shown under the head "Contributions," but are now shown under these heads. Similarly, the cantonment share of the income derived by the Cawnpore board from the terminal and octroi taxes used to be shown under "Contributions," but is now shown under "General Administration and Collection Charges," Rs. 40,618 of the great increase under the latter head being due to this cause. The remainder of the increase under this head (General Administration, &c.,) was incurred chiefly in the Meerut and Agra divisions. In the former division the Dehra board had to entertain new establishment in connection with the new octroi tax; and in the latter the Agra board strengthened its staff for the payment of refunds, and also reorganized its establishment for the collection of receipts from sale of water, the wheel tax, and rents.

The boards generally throughout the Provinces were able to spend more on conservancy; but the main increases occurred in the Agra (+ Rs. 21,143), and Cawnpore (+ Rs. 38,874) municipalities. In Agra, where the conservancy arrangements were defective, a necessary expenditure was incurred in the purchase of new carts and new cattle and in providing new trenching grounds. In Cawnpore the increase is almost wholly due to the initial cost of taking the conservancy arrangements under direct management. This department was formerly worked by contractors, but the arrangement was found to be troublesome and thoroughly unsatisfactory, and the board effected a necessary and wholesome reform in changing it.

The increased expenditure under "Water supply" was incurred chiefly in providing new machinery for the Agra and Benares Water Works, while that under "Drainage" was incurred mainly in connection with the Benares Drainage and Sewerage Works.

Expenditure decreased largely under *(a)* "Interest on loans" (—Rs. 33,167), *(b)* "Repayment of loans" (—Rs. 48,342), and *(c)* "Investments" (—Rs. 37,762). The expenditure under both *(a)* and *(b)* was unusually high in 1899-1900, owing to certain arrear payments in Naini Tal and the advance repayment of a loan instalment in Meerut. The decrease under *(c)* is explained by the fact that the figures for 1899-1900 included the Rs. 50,000 temporarily deposited by the Agra board in the Bank of Bengal.

Public Works.

20. *Water Works.*—The number of Water Works municipalities remained the same, *viz.*, Agra, Allahabad, Benares, Cawnpore, Dehra, Lucknow, Meerut, Mussoorie, and Naini Tal. These boards incurred a total expenditure of Rs. 4,63,062 on "Water-supply," of Rs. 1,44,791 on "Drainage," and of Rs. 2,30,902 on other public works. The corresponding figures for the previous year were Rs. 4,25,239, 1,12,267, and Rs. 2,16,068 respectively.

The large increase in the cost of the water-supply occurred mainly in Agra; but the Meerut, Benares, and Lucknow boards also incurred increased expenditure under this head. The bulk of the expenditure on drainage was incurred, as in 1899-1900, in Benares, where the exceptionally complicated and difficult sewerage works are being pushed on to completion as rapidly as possible. The increased expenditure on other public works was incurred chiefly in the Cawnpore municipality, and was devoted almost wholly to road repairs.

The water-supply statistics relating to each of the above-mentioned municipalities, except Dehra, are given briefly below :—

Agra.—The quantity of filtered water pumped for the city and cantonments fell from 533 to 487½ millions of gallons. The supply per head, however, was 7·1 gallons a day. The cost of the supply was 1·8 annas per 1,000 gallons, taken on the maintenance charges alone, or 4·5 annas on the total outlay, including loan repayments and interest. New boilers were set up in the pumping station, and a fourth filter was brought into

use. The works are thoroughly efficient, and the water was found uniformly good.

Allahabad.—The water-supply of the municipality cost the board Rs. 51,607 more than the direct receipts for water: the excess in 1899-1900 was considerably greater, *viz.*, Rs. 60,293. The quantity of water supplied was 546 million gallons, being equal to 9·38 gallons per inhabitant daily. The figures are very high and a serious waste of water is suspected. It is understood that the board intends increasing the number (at present 153 in use) of its meters to check this. The cost of the whole drinking supply was 1·5 annas per 1,000 gallons calculated on the working expenses alone, or 4·6 gallons on the working expenses plus the loan charges. These figures indicate a slight saving since the previous year, and the board's report shows that economy was kept in view. The substitution of Umaria for Bengal coal and the introduction of Meldrum's furnaces are examples of the success with which the maintenance charges are kept from rising in spite of the steady increase in the consumption of water. The water supplied was subjected to constant analyses throughout the year, and found to be of a uniformly high standard of purity.

Benares.—Last year the Government impressed upon the board the necessity of protecting the river near the intake from pollution and of suppressing the waste of filtered water. The report received in the current year shows that the board was able to deal adequately with both points. The quantity of the water pumped during the year fell from 970 to 911 million gallons, being 12·21 gallons a head. The cost of the supply continues low in spite of the special expenditure on machinery which was found necessary during the year. It works out to 1·3 annas or 2·8 annas per 1,000 gallons, according to the method of calculation. Care and economy were practised in the working; and the quality of the water was, with a few negligible exceptions, thoroughly good.

Cawnpore.—The quantity of filtered water supplied was 656 millions of gallons as against 547 million gallons in 1899-1900. The daily supply was equivalent to 10·41 gallons per inhabitant, or about 9½ gallons, if the supply to the mills and cantonments be excluded. The cost was remarkably low, being only 1·6 annas (or 2·9 annas) per thousand gallons. The board does not complain of misuse of water; but the high incidence of daily supply per head of population suggests that considerable waste occurs. The point deserves the board's careful attention. The great engineering achievement of the year was the training of the main stream of the Ganges on to the intake so as to avoid long, and possibly insanitary, artificial channels through the sand. This important work was efficiently carried out by the board's engineer under the supervision of the Sanitary Engineer to the Government. The quality of the water was thoroughly good, and the supply adequate.

Lucknow.—The net cost of the water supply varied little from the cost in the previous year. The quantity of water pumped during the year was 402 million gallons—an increase of 11 million gallons since last year, and an average provision of 4·3 gallons a day per inhabitant. The maintenance charges rose from Rs. 50,512 to Rs. 51,334, or 2·04 annas per 1,000 gallons (5·6 annas if loan repayment be included), and the expenditure was remarkably low, seeing that one of the filters was charged with sand brought from the Gogra at Bahramghát. The Chemical Examiner's analyses of water during the year were very satisfactory.

Meerut.—The total supply of filtered water was 173½ millions of gallons, or just under four gallons a head per diem on the whole population. The cost per thousand gallons was 2·33 annas taken on the working expenses alone, or 6·49 annas if the depreciation write-back and the normal loan instalment be added. There are only 83 house connections at present. The water maintained throughout the year a high standard of purity.

Mussoorie.—The supply of pipe water in this municipality, as was remarked in last year's Government Resolution, is inadequate. The possible sources of supply are being investigated, and it is hoped that an extension scheme will be matured without avoidable delay.

Naini Tal.—The working of the pipe water supply was satisfactory: 28½ millions of gallons were pumped, and the gravitation supply provided 26¼ millions more. The total consumption (54¾ millions of gallons) equalled 12·2 gallons per head of population; and the expenditure of coal was ·015 tons per 1,000 gallons pumped. The cost of the system (excluding certain abnormal debt payments) was altogether 11·7 annas per 1,000 gallons supplied, or 8·4 annas calculated on the maintenance charges alone. Twenty samples of the water were chemically tested during the year and six bacteriological examinations were held. It was found to be of excellent quality and no cholera or enteric microbes were detected. In fact, it may be doubted whether any hill station in India has such an abundant or good water supply as Naini Tal has been provided with.

Drainage.—The expenditure on drainage works in Benares increased from Rs. 72,722 to Rs. 95,825 and much progress was made. In December, 1900, pumping was successfully started at the Dassasumedh pumping station in order to divert the effluent of the noisome sewer which formerly discharged at one of the chief bathing *ghâts*. For a similar purpose a Dibden contact filter was constructed at Assighát and began work in January. Six branch sewers in the "sewered area" were either completed or taken in hand during the year: and four new latrines, with an automatic system of flushing, were constructed, two being opened for use. The Chairman reports that these meet a great public need and are greatly appreciated.

In Cawnpore the large sewerage and drainage scheme is at last on the eve of execution. It has been widely discussed both in official correspondence and in the newspapers, and there is no need to enter upon a description of it in this resolution. Cawnpore admittedly needs a complete system of sewerage and drainage; and the scheme now put forward, combined with the subsidiary projects which the board has also in view, has met with general approval as being the best that can be devised for it.

The Agra board has had under contemplation the construction of a main intercepting sewer in that municipality, the object being, as was explained last year, to prevent the sewerage of the city from stagnating in the Jumna sands near the bathing *ghát*. The final decision in the matter, however, has been delayed temporarily by the difficulty which has arisen in selecting a suitable alignment for the sewer.

Besides the more ambitious schemes of underground sewerage, much useful work was done elsewhere in constructing and repairing surface drains for the removal of sullage and storm water.

Other sanitary improvements.

21. The total expenditure of the boards on water supply, drainage, conservancy and slaughter-houses in 1899-1900 was Rs. 16,42,635. A much larger sum, *viz.*, Rs. 18,10,442, was expended in the year under review, and the result has been a general improvement in the sanitary condition of the towns. Plague precautionary measures were continued, and none of the municipalities of the Provinces, except Benares, suffered seriously from the disease. Conservancy everywhere received very close attention during the year, especially in the larger municipalities; and the expenditure rose from Rs. 9,86,053 to Rs. 10,75,387; large sums having been expended in improving and adding to the conservancy apparatus of several towns. In Cawnpore the removal of the city refuse was taken under the direct management of the board.

Education.

22. The boards spent a sum of Rs. 1,45,655 on education as compared with Rs. 1,42,893 in 1899-1900, and the number of schools supported or aided by the boards and of the pupils taught in them also increased from 569 and 36,076 to 666 and 42,693 respectively.

The Government is gratified to find that the claims of primary education were more freely admitted than they have been in the past; but there is room for a further improvement which will be looked for in the current year. There are yet a large number of municipalities—in the Meerut, Agra, Allahabad and Lucknow divisions especially—in which the proportion of the municipal income devoted to primary education is unjustifiably below the 5 per cent. considered to be reasonable; and in drawing attention once more to the matter, the Government has had to warn those boards which persist in stinting their aid to elementary vernacular instruction that it may be necessary to call upon them to increase their contribution to the district boards, and to allow those bodies to undertake the duty of encouraging such instruction for them.

Vaccination.

23. The work under this head appears to have been generally well done in the Rohilkhand and Kumaun divisions; and in the Allahabad division there was a decided improvement as compared with last year, the work in the Kúnch and Orai municipalities being particularly good. In the Ballia municipality of the Benares division also the percentage of successful vaccinations was remarkably high—97·5 per cent. of the average number of births in the last two years; but the reported figures here are not free from the suspicion that work done out of municipal limits was included in the intra-municipal returns. Other municipalities which showed satisfactory results are Háthras, Khurja, Sikandarabad, Roorkee and Atrauli in the Meerut division; Bijnor, Moradabad, Sháhjahánpur, Ujháni and Amroha in the Rohilkhand division; Rae Bareli and the municipalities of the Hardoi district in the Lucknow division; and Tánda, Balrámpur and Bahraich in the Fyzabad division.

The Government regrets, on the other hand, to notice a retrogression in the figures of the municipalities of the Agra and Lucknow divisions; but hopes that better results will be reported for the current year. In the Meerut division also a proper tale of work does not appear generally to have been exacted; while in Muzaffarnagar, Sháhdara and Sikandarabad the reported results were thoroughly discreditable, the ratio of infant vaccinations to births having been only 59·8, 52·9 and 57·4 respectively.

Small-pox was prevalent in the Háthras, Haldwáni, Brindaban and Orai municipalities. In Haldwáni, however, it is said to have been confined to the police lines.

Vital statistics.

24. The total number of births and deaths recorded during the year was 123,783 and 132,958, respectively, as against 158,386 and 125,419, respectively, recorded in 1899-1900.

The increase in the number of deaths occurred mainly in the Meerut, Agra, Allahabad and Benares divisions and was due to the unhealthy character of the year and to the very general prevalence of cholera in the autumn. The highest death rate in the Provinces, 69·27 per mille, was recorded for the municipality of Sháhdara in the Meerut division, where the town had been permitted to fall into a very insanitary condition. Other towns in which the death rates were exceptionally high were Muttra (58·44 per mille), Kosi (63·78 per mille), Chandausi (59·31 per mille), Lalitpur (57·01 per mille), and Benares (66·04 per mille). In Muttra and Lalitpur the high death rates are attributed to the after effects of a shortage of crops, fever and cholera having claimed the largest number of victims. Kosi, as usual, suffered from malarial fever which is very prevalent owing to the water-logged condition of the town, but an outbreak of cholera is also reported. The latter disease is also responsible for the high death rate in Chandausi, 310 deaths from it having occurred in that town. In Benares the year was an unusually unhealthy one, and plague, cholera (in epidemic form) and malarial fever combined to raise the death rate to the high figure quoted above.

The registration work seems generally to have been more carefully performed; but there still remain some municipalities in which the

returns are obviously imperfect, *viz.*, Deoband, Etah, Bilsi, Amroha, Ghâziabad, Almora, Gonda, and Nawábganj, while in a number of others the returns are not free from suspicion. Correct returns and registration can be secured by careful checking by the members of the board, and the Government trusts that this important duty will be carefully observed by them in the future.

Investments.

25. The total amount of investments held by the boards was Rs. 2,79,071 as compared with Rs. 2,77,954 in the previous year. The increase, however, is really larger than the comparison of the figures indicates. If the sum of Rs. 50,000. which was temporarily invested by the Agra board last year, and was withdrawn during 1900-1901, be excluded from the total of 1899-1900, the figures stand thus:—

1899-1900.	1900-1901.	*Increase.*
Rs.	Rs.	Rs.
2,27,954	2,79,071	51,117

This large increase is mainly owing to the following new investments having been made:—

		Rs.
1.	Hardwár...	5,000
2.	Meerut	16,000
3.	Kosi	5,000
4.	Fatehgarh	10,000
5.	Chandausi	3,000
6.	Lakhimpur	14,633

The Fatehgarh board has been steadily putting by money for its large drainage scheme, which is now on the verge of being carried out at an estimated cost of over Rs. 70,000. The Kosi board also needs money for drainage purposes and put by Rs. 5,000 during the year as a reserve fund. The large investment of Rs. 14,633 shown against Lakhimpur was made without the previous sanction of the Government, and the board has been called upon to explain its action.

Finances of indebted municipalities.

26. As requested by the Government of India in their letter No. 138, dated the 16th August 1898, a brief sketch of the financial position of each municipality which is in debt to the Government is given below. The boards in question are all thoroughly solvent, but Allahabad and Lucknow require more careful watching than the others.

Agra.—The board's indebtedness was increased by Rs. 40,000, borrowed from the Government for new boilers at the water-works pumping station, and for a new slaughter-house. All outstanding interest and repayment charges were duly paid. The municipal income slightly declined on account of the octroi receipts returning to a more normal state, but the board's expenditure was well within its income, and the year closed with a balance of Rs. 29,165. A new water rate has been imposed, and the financial position is sound.

Aligarh.— The loan of Rs. 6,000 taken by the board last year was required for the purpose of constructing a slaughter-house and three meat markets. The board's report for 1900-1901 shows that it was unable for various reasons to start work on the slaughter-house and on one of the markets. One of the two remaining markets, however, was completed during the year, and the other was in course of completion. The full amount of the instalment due was paid in. The accounts showed a cash balance at the close of the year of Rs. 12,867 exclusive of loan funds; and the board should find no difficulty in paying off the loan in five years as fixed by the Government.

Allahabad.—The current instalments due on the three water-works loans were punctually paid. The income of the board declined slightly as compared with the income of 1899-1900, the opening and closing balances being, respectively, Rs. 40,260 and Rs. 30,624. The decline in income was mainly under the head of octroi and was due to heavy refunds on the cheaper food grains. On the expenditure side of the accounts larger sums were expended on Police, Education and Conservancy. The

income has, however, become inadequate now to meet the growing charges of the municipality in the matter of public works and sanitation, and of lighting and other minor departments; and the board has been requested to submit proposals for the imposition of the further taxation necessary for the stability of its finances.

Benares.—The instalments on its loans were duly paid in by the board during the year. The income of the year was Rs. 5,06,756 as compared with Rs. 5,26,553 in 1899-1900, and the expenditure Rs. 5,07,181 as compared with Rs. 5,24,606. The closing balance, exclusive of the unspent portion of loan funds, was Rs. 2,32,039. The octroi income declined slightly and plague stood in the way of the collection of some of the minor taxes; but by careful management the board was able to show an improvement in the receipts from tolls and from sale of manure. The expenditure, though carefully controlled, was not unduly stinted. A considerable sum was expended in improving the conservancy equipment and in road repairs; and the other public needs of the city received due attention. The accounts closed at practical equilibrium with a strong floating balance of nearly 2½ lakhs, apart from the unspent loan funds.

Cawnpore.—The board paid up the instalment due during the year on the loan of Rs. 14,50,000, taken from Government for water works in 1893. The year was again one of extraordinary prosperity for the board, whose receipts from terminal taxation rose above even the very high figures reached in 1899-1900. The new house tax was imposed and a beginning was made in collecting it. The assessment of the tax on trades and professions was carefully made and punctual payment was insisted on. Rent receipts rose and the income from the sale of city sweepings was greatly improved. The gross result was an income of 5⅓ lakhs; but the chairman considers that even that figure is not the high water mark of Cawnpore finance. The year's expenditure was just over 4¾ lakhs, the increase since last year being due to the initial cost of taking the conservancy under direct management. Ordinary public works were mainly restricted to road repairs, the outlay on which was doubled since the previous year. The accounts closed with a cash balance of Rs. 1,61,052, which, next to that of Benares, is the largest in the Provinces.

Dehra.—The instalment due on the loan of Rs. 91,000 taken for water works in 1895 was paid up during the year. The total income of the year was Rs. 53,992 and the total expenditure Rs 32,868. The figures for the previous year were Rs. 27,919 and Rs. 26,421 respectively. The large increase in receipts is wholly due to the newly imposed octroi, the yield of which exceeded largely the original estimate. The result has been that, notwithstanding increased expenditure to the extent of Rs. 6,447, the board was able to show a closing balance of Rs. 27,448 as against the opening balance of Rs. 6,324. The octroi promises to yield a still larger income in the current year, and as the board have now a large balance to their credit, the drainage scheme should be vigorously prosecuted.

Káshipur.—The gross income was Rs. 11,223 as against Rs. 11,567 in the previous year and the expenditure amounted to Rs. 10,868. The year closed with a balance in hand of Rs. 3,295. The financial position is satisfactory; and the board had no difficulty in paying up the instalment due on the loan of Rs. 6,500 taken in 1895 for protective works.

Khairabad.—The instalment for the year in liquidation of the loan of Rs. 2,500 taken in 1894 for conservancy works was duly paid in. The outstanding balance on account of the loan on 31st March 1901 was only Rs. 998, and the board have been advised to sell out the amount (Rs. 900) which it holds in Government paper and pay off the loan. Its closing balance was Rs. 2,533.

Lucknow.—The instalment for the year on the loans aggregating Rs. 13,20,000 taken in 1893 and 1894 for water works were paid up.

There was again a slight deficit in the year's accounts, income having been Rs. 4,23,527 and charges Rs. 4,26,247. The income and expenditure figures of the previous year were Rs. 4,20,604 and Rs. 4,24,022 respectively. The closing balance was Rs. 24,421 as compared with the opening balance of Rs. 27,141. The year was one of careful and intelligent administration; but the financial position of the board is weaker than it should be, and more funds are urgently needed for sanitary improvements. The board can no longer postpone the increase of taxation which it is said to be meditating, and proposals to this end are awaited.

Meerut.—The total income of the year was Rs. 2,07,767 and the total expenditure Rs. 1,97,763, as compared with Rs. 1,99,634 and Rs. 2,37,545, respectively, in 1899-1900. The closing balance was Rs. 26,873 as against the opening balance of Rs. 16,869 : but the increase was mainly owing to the board having had to pay only one half-yearly instalment of Rs. 21,576 on the water works loan of Rs. 7,50,000, the other half having been paid in advance in 1899-1900. The minor receipts of the board showed a gratifying advance; and the octroi income is susceptible of improvement when the leakage which is at present suspected is stopped. The board is perfectly solvent and has never given any cause for anxiety.

Mussoorie.—The full amount of the instalment due on this board's several small loans was paid during the year : and the finances of the board continued to be satisfactory. Taxes were punctually collected, and the receipts rose from Rs. 91,514 to Rs. 99,544. Expenditure also rose from Rs. 77,313 to Rs. 83,654 ; but was well directed. New slaughter-houses were built and considerable additions were made to the conservancy equipment. The year closed with a large balance in hand of Rs. 40,320 ; but, as already stated above, the board will shortly have to incur larger expenditure in extending the water supply, and in improving the Library bazár.

Naini Tal.—The total income and expenditure of the year was Rs. 1,35,176 and Rs. 1,14,752, respectively, as against Rs. 1,28,416 and Rs. 1,68,253 in 1899-1900. The improvement in the board's income is wholly due to the full levy of the water rate, and to the receipts from the sale of water; while the large drop in the charges is explained by the fact that the expenditure in 1899-1900 was abnormally high owing to the payment of half a lakh of rupees towards the reduction of the debt account. As was explained last year, the outstanding balance of the various loans taken by the board was consolidated into a single loan of Rs. 4,00,000 repayable in 60 half-yearly instalments, including interest, of Rs. 11,507. The first instalment on the consolidated loan fell due on the 1st October and was duly paid by the board. The financial position of the board is now thoroughly satisfactory.

Control of the octroi system.

27. To no branch of the administration has the attention of the Government been more closely devoted during the year than to the remedy of abuses in the octroi system. The octroi returns of each municipality have been watched with a view to confining the tax to the staples of local consumption, to providing proper bonding accommodation for through-trade, and to insisting on the prompt disbursement of refunds to exporters. Boards have been urged to remove from their schedules any article of which the nominal consumption is excessive or on which the ratio of refunds is unduly high. The results of a continual insistence on these principles have been satisfactory. Some of them have already been alluded to in paragraph 14, and the use of bonded warehouses has been appreciably extended. Refunds, too, have been more freely given, and arrear payments at the end of the year were reduced to a very much lower figure than ever before. The oft-repeated orders of the Government against the burdening of through-trade were neglected in Khurja, Sikandarabad, Háthras, Orai, and Chunár, as well as in

some of the municipalities referred to in paragraph 14. But elsewhere the conduct of affairs tended to become more careful and intelligent.

The new Municipal Account Code embodies in its rules the chief canons of a proper octroi administration. So far as rules can teach them, the boards now know their duties towards through-trade, and it only remains for the members and officials to supply the necessary supervision.

General results.

28. The year was again a prosperous one. There was not quite the same activity of through-trade as in the preceding year in the southern and eastern towns of the Provinces. But harvests were good, prices were easier, and the demand for local consumption rose accordingly. Their improved income was prudently utilized by most of the boards, and the expenditure on measures for the public health and convenience was materially increased. The penetrating inquiries of the Local Audit staff were productive of much good. Serious irregularities came to light in Hardwár, Sháhjahánpur and Bhinga: but the tale of fraud and incompetence was much shorter than in the year before, and it is evident that both members and officials exercised closer supervision over the details of the work. Unfortunately the previous year's immunity from plague did not remain unbroken. Protective measures were not relaxed, and indeed their enforcement led to a regrettable outbreak of unreasoning opposition in Cawnpore. But the disease managed to get a footing in Benares, though the vigorous steps which were at once taken to stamp it out were successful for the time being. In other respects also the year was not of so generally healthy a character as its predecessor. Gholera, in more or less epidemic form, appeared in many parts of the Provinces and fever prevailed more largely than in 1899-1900.

The working of individual municipalities has been fully commented upon in the separate Government reviews. The working in Marehra, Najíbabad, Fatehpur, Chunár, Fyzabad, and Bhinga came in for particularly unfavourable notice; but with these and a few other exceptions, the administration of the boards has been satisfactory. The standard of work in Benares, Cawnpore, Sultánpur, and generally in the municipalities of the Hardoi district, and to a large extent also in Allahabad and Lucknow, was exceptionally high: and in a number of other municipalities the members, both official and non-official, did good and beneficial work on behalf of their cities.

The thanks of the Government are again due to the Local Audit Department for the advice and assistance rendered by it to the boards in all matters of accounts and cognate procedure.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of Divisions, North-Western Provinces and Oudh, for information and communication to the Chairmen of the municipal boards in their respective divisions.

Ordered also that a copy of this resolution be published in the *North-Western Provinces and Oudh Government Gazette* for general information.

By order, &c.,

J. S. MESTON,

Secy. to Govt., N.-W. P. and Oudh.

STATEMENTS.

Abstract of Statement No. I, showing the constitution of Municipal Boards (1900-1901).

Number of Municipalities under Act I of 1900 ...	104	(*b*) Elected	1,028
Population within municipal limits ...	3,290,426	(*c*) Nominated	220
Number of towns of which the Municipal Boards are—		Of the above—	
(*a*) Elected	0	(*d*) Officials	343
(*b*) Elected and appointed	100	(*e*) Non-officials	1,049
(*c*) Appointed	4	(*f*) Europeans	268
Aggregate number of members of Municipal Boards—		(*g*) Natives	1,124
(*a*) *Ex-officio*	144		

Abstract of Statement No. II, showing the system of taxation in force, and giving the Provincial totals of Income (1900-1901).

System of taxation—	Municipalities.
(*a*) Octroi in force in ...	82
(*b*) Tax on houses and lands in force in ...	25
(*c*) Ditto animals and vehicles in force in ...	20
(*d*) Ditto professions and trades in force in ...	63
(*e*) Tolls on roads and ferries in force in ...	63
(*f*) Water-rate in force in	5
(*g*) Conservancy (including scavenging and latrine rates) in force in	4
(*h*) Visitors' tax in force in	2
(*i*) Jinrickshaw tax in force in	1
(*j*) Horse and dog tax in force in	6
(*k*) Servants' tax in force in	1
(*l*) Tax on lake frontage and boats in force in ...	1
(*m*) Site tax in force in	3
(*n*) Tax according to circumstances and property in force in	12
(*o*) Terminal tax in force in	1
(*p*) Terminal toll in force in	3
(*q*) Tax on animals slaughtered in force in ...	2
(*r*) Capitation tax in force in	2
(*s*) Mooring tax in force in	1
(*t*) Special sewerage tax in force in	1
(*u*) Tax on occupiers of out-houses of bungalows ...	1
(*v*) Slaughter tax in force in	1
(*w*) Scavenging tax in force in	1

Total Income—	Rs.
(*a*) Octroi, Class I ...	14,92,139
Ditto, II ...	1,39,256
Ditto, III ...	1,58,077
Ditto, IV ...	1,61,017
Ditto, V ...	1,86,885
Ditto, VI ...	75,423
Ditto, VII ...	3,72,962
Ditto, VIII ...	1,03,361
Composition for octroi	14,215
(*b*) Tax on houses and lands ...	1,30,778
(*c*) Tax on animals and vehicles ...	59,059
(*d*) Tax on professions and trades	1,22,338
(*e*) Tolls on roads and ferries ...	1,06,651
(*f*) Water-rate ...	2,59,786
(*g*) Conservancy (including scavenging and latrine rates) ...	46,277
(*h*) Visitors' tax ...	...
(*i*) Jinrickshaw tax...	...
(*j*) Horse and dog tax	* ...
(*k*) Servants' tax .	7,993
(*l*) Tax on lake frontage and boats	855
(*m*) Site tax	† ...

	Rs.
(*n*) Terminal tax ...	2,60,700
(*o*) Ditto toll ...	76,372
(*p*) Tax according to circumstances and property ...	39,537
(*q*) Tax on animals slaughtered ...	12,075
(*r*) Pilgrim tax ...	16,367
Realizations under special Acts ...	96,384
Revenue derived from Municipal powers apart from taxation	7,59,311
Grants and contributions (for general and special purposes) ...	63,479
Miscellaneous ...	1,74,380
Extraordinary and debt	2,14,583
Total income of the year, excluding opening balance ...	51,50,260
Total income of the year, including opening balance ...	63,01,821
Incidence of taxation per head of population	Rs. a. p. 1 2 8
Incidence of income per head of population	1 9 0

* Included under tax on animals and vehicles.

† Included under tax on houses and lands.

Abstract of Statement No. III, giving the Provincial totals of Expenditure (1900-1901).

General administration and collection charges.	Rs.
(*a*) General administration (*a*) Office establishment, Inspection, Honorary Magistrates' establishment, &c.	1,98,774
(*b*) Collection of taxes, including bonded warehouses, establishments, purchase of account books and paper, money-boxes, repairs to outposts, &c. ...	4,20,373
(*c*) Collection of tolls on roads and ferries, &c. ...	8,683
(*d*) Survey of land...	5,238
(*e*) Refunds	3,665
(*f*) Pensions and gratuities	5,610
Public safety.	
(*a*) Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	1,835
(*b*) Lighting (establishment, purchase of clothing, oil, repairs, &c.)	1,62,154
(*c*) Police (establishment, purchase of clothing, lanterns, repairs, &c.)	5,02,260
(*d*) Rewards for the destruction of wild animals and snakes	412
Public health and convenience.	
(*a*) Water-supply ... { Capital outlay	88,636
{ Establishment, repairs, &c. ...	3,88,586
(*b*) Drainage ... { Capital outlay	1,42,385
{ Establishment, repairs, &c. ...	66,822
(*c*) Conservancy (including road cleaning and watering) and latrines	10,75,387
(*d*) Hospitals and dispensaries	1,72,764

	Rs.
(*e*) Vaccination	24,987
(*f*) Markets and slaughter-houses	48,626
(*g*) Pounds	24,354
(*h*) Dâk bungalows and saráis	7,070
(*i*) Arboriculture, public gardens and experimental cultivation	41,410
(*j*) Registration of births and deaths.	8,591
(*k*) Public works	5,07,621
Public instruction	2,05,364
Contributions	1,21,140
Miscellaneous.	
(*a*) Interest on loans { For previous years ...	33,197
{ For current year	2,72,322
(*b*) Actual cost of work done for private individuals ...	1,335
(*c*) Miscellaneous	91,334
Extraordinary and debt.	
(*a*) Investments	32,416
(*b*) Repayments of loans	1,71,692
(*c*) Advances	21,210
(*d*) Deposits	7,995
Total, Expenditure ...	48,64,248
Closing balance ...	14,37,573
GRAND TOTAL ...	63,01,821

STATEMENT No. I.—*Showing the constitution of Municipalities in the North-Western Provinces and Oudh, during the year ending* 31*st March* 1901.

1	2	3	4	5	6	7								8
						Number of members of Board.								
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	
						Appointed.								
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Remarks.
MEERUT.	Dehra ...	1	Dehra ...	Act I of 1900.	24,039	3	1	13	17	4	13	8	9	
		2	Mussoorie ...		14,689	3	...	11	14	4	10	13	1	
	Saháranpur ...	3	Saháranpur ...		63,809	3	1	13	17	3	14	6	11	
		4	Hardwár Union...		25,596	3	1	13	17	3	14	2	15	
		5	Deoband ...		20,167	1	2	9	12	3	9	2	10	
		6	Roorkee ...		14,197	2	1	10	13	3	10	3	10	
	Muzaffarnagar	7	Muzaffarnagar ...		23,444	1	2	9	12	5	7	3	9	
		8	Kandhla ...		11,563	2	1	9	12	3	9	2	10	
		9	Kairana ...		19,304	2	1	9	12	3	9	2	10	
	Meerut ...	10	Meerut ...		78,740	4	1	16	21	4	17	4	17	
		11	Gháziabad ...		11,275	1	1	10	12	3	9	2	10	
		12	Shâhdara ...		5,471	1	1	7	9	3	6	2	7	
		13	Baraut ...		7,703	1	1	7	9	3	6	2	7	
		14	Bághpat ...		5,972	1	1	7	9	3	6	2	7	
		15	Hápur ...		17,796	1	1	10	12	3	9	2	10	
		16	Pilkhua ...		5,859	1	1	7	9	3	6	2	7	
		17	Sardhana ...		12,467	1	1	10	12	3	9	2	10	
		18	Mowana ...		9,207	1	1	7	9	3	6	2	7	
	Bulandshahr...	19	Bulandshahr ...		18,959	...	2	8	10	4	6	3	7	
		20	Anúpshahr ...		8,601	...	2	8	10	4	6	2	8	
		21	Khurja ...		29,277	1	2	11	14	4	10	2	12	
		22	Sikandrabad ...		15,290	...	2	8	10	4	6	2	8	
	Aligarh ...	23	Koil (Aligarh) ...		70,434	2	2	13	17	3	14	4	13	
		24	Háthras ...		42,578	3	1	13	17	3	14	2	15	
		25	Atrauli ...		16,561	1	1	10	12	3	9	2	10	
		26	Sikándra Rao ...		11,372	2	1	9	12	4	8	2	10	
			Divisional Total...	...	584,370	41	32	257	330	88	242	80	250	
AGRA.	Muttra ...	27	Muttra ...	Act I of 1900.	57,114	1	3	13	17	4	13	3	14	
		28	Brindaban ...		22,719	...	2	10	12	3	9	2	10	
		29	Kosi ...		9,565	1	1	10	12	3	9	2	10	
	Agra ...	30	*Agra ...		188,022	2	3	16	21	3	18	4	17	
		31	Fatehpur-Sikri ...		7,147	4	3	...	7	3	4	2	5	
		32	Firozabad ...		16,849	1	1	10	12	3	9	2	10	

(*i*) The Joint or Senior Assistant Magistrate is an *ex-officio* member of every board. Where the number of *ex-officio* members in column 7 (*b*) exceeds one, the reference is usually to a Secretary appointed under section 40 (2). In the Municipalities marked with an asterisk, the Magistrate of the District is *ex-officio* Chairman.

(*ii*) The number in column 7 (*c*) includes the elected Chairman except in the Municipalities marked with a †.

STATEMENT No. I.—*Showing the constitution of Municipalities in the North-Western Provinces and Oudh, during the year ending 31st March 1901*—(continued).

1	2	3	4	5	6	7								8
						Number of members of Board.								
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	
						Appointed.								
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Remarks.
Agra—(*concluded*).	Farukhabad ...	33	Fatehgarh-*cum*-Farukhabad.	Act I of 1900.	63,278	1	2	13	16	5	11	3	13	
	Mainpuri ...	34	Mainpuri ...		19,000	2	1	9	12	2	10	2	10	
	Etáwah ...	35	Etáwah ...		42,570	1	1	11	13	3	10	3	10	
	Jalesar ...	36	Etah ...		8,796	1	2	9	12	3	9	2	10	
		37	Soron ...		12,175	1	1	7	9	3	6	2	7	
		38	Kásganj ...		19,686	2	1	9	12	3	9	2	10	
		39	Marehra ...		8,622	5	2	1	8	3	5	2	6	
		40	Jalesar ...		14,348	1	1	7	9	3	6	2	7	
			Divisional Total ...	...	489,900	23	24	125	172	44	128	33	139	
Rohilkhand.	Bareilly ...	41	*Bareilly ...	Act I of 1900.	117,380	5	2	18	25	4	21	3	22	
	Bijnor ...	42	Bijnor ...		17,583	2	1	9	12	4	8	2	10	
		43	Chandpur ...		12,586	2	1	9	12	2	10	1	11	
		44	Dhampur ...		7,027	...	1	10	11	2	9	1	10	
		45	Nagina ...		21,412	2	1	9	12	3	9	2	10	
		46	Najíbabad ...		19,568	...	1	9	10	2	8	1	9	
	Budaun ...	47	Budaun ...		39,031	2	1	10	13	3	10	2	11	
		48	Bilsi ...		6,035	7	1	1	9	5	4	2	7	
		49	Ujhani ...		7,917	1	1	7	9	3	6	2	7	
		50	Sahaswan ...		18,004	1	2	10	13	3	10	2	11	
	Moradabad ...	51	*Moradabad ...		75,128	3	2	13	18	4	14	4	14	
		52	Chandausi ...		25,711	2	1	10	13	3	10	2	11	
		53	Amroha ...		40,077	2	2	10	14	2	12	1	13	
		54	Sambhal ...		39,715	1	3	10	14	2	12	1	13	
	Sháhjahánpur	55	Sháhjahánpur ...		76,458	3	1	13	17	3	14	3	14	
		56	Tilhar ...		19,091	2	1	9	12	3	9	2	10	
	Pilibhít ...	57	Pilibhít ...		33,490	2	...	10	12	1	11	1	11	
		58	Bisalpur ...		9,851	2	...	10	12	3	9	1	11	
			Divisional Total ...	...	586,064	39	22	177	238	52	186	33	205	
Allahabad.	Cawnpore ...	59	Cawnpore ...	Act I of 1900.	172,674	3	1	22	26	4	22	7	19	
	Fatehpur ...	60	Fatehpur ...		19,281	2	1	9	12	3	9	1	11	
	Bánda ...	61	Bánda ...		22,565	1	1	13	15	3	12	2	13	
	Allahabad ...	62	*Allahabad ...		159,545	4	3	21	28	6	22	10	18	

STATEMENT No. I.—*Showing the constitution of Municipalities in the North-Western Provinces and Oudh, during the year ending 31st March 1901*—(continued).

1	2	3	4	5	6	7								8
						Number of members of Board.								
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Appointed.		Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Remarks.
						By name.	By virtue of office.							
ALLAHABAD—(*concld.*).	Jhánsi ...	63	*Jhánsi ...	Act I of 1900.	55,724	4	2	10	16	4	12	4	12	
		64	Lalitpur ...		11,560	8	4	...	12	4	8	1	11	
		65	Mau-Ránipur ...		17,231	2	1	9	12	4	8	2	10	
	Jalaun ...	66	*Orai ...		8,458	...	3	6	9	3	6	...	9	
		67	*Kálpi ...		10,139	...	3	6	9	3	6	...	9	
		68	*Kúnch ...		15,888	...	3	6	9	3	6	...	9	
			Divisional Total ...	...	493,065	24	22	102	148	37	111	27	121	
BENARES.	Benares ...	69	*Benares ...	Act I of 1900.	2,04,373	4	3	18	25	3	22	3	22	
	Mirzapur ...	70	Mirzapur ...		79,862	3	1	13	17	5	12	5	12	
		71	Chunár ...		9,926	2	1	10	13	4	9	2	11	
	Jaunpur ...	72	Jaunpur ...		42,767	1	2	13	16	3	13	3	13	
	Gházipur ...	73	Gházipur ...		39,429	2	2	13	17	3	14	3	14	
	Ballia ...	74	Ballia ...		15,257	...	2	8	10	3	7	2	8	
			Divisional Total ...	...	391,614	12	11	75	98	21	77	18	80	
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	Act I of 1900.	63,377	5	...	16	21	2	19	2	19	
	Azamgarh ...	76	Azamgarh ...		18,835	2	1	9	12	3	9	2	10	
			Divisional Total ...	...	82,212	7	1	25	33	5	28	4	29	
KUMAUN.	Almora ...	77	Almora ...	Act I of 1900.	7,007	2	1	10	13	3	10	4	9	
	Naini Tál ...	78	*Naini Tál ...		14,220	7	4	...	11	6	5	8	3	
		79	Káshipur ...		12,023	...	2	10	12	3	9	2	10	
		80	*Haldwáni ...		6,624	8	4	...	12	4	8	3	9	
			Divisional Total ...	...	40,818	17	11	20	48	16	32	17	31	
LUCKNOW.	Lucknow ...	81	*Lucknow ...	Act I of 1900.	264,038	6	2	24	32	4	28	7	25	
	Unao ...	82	Unao ...		13,109	2	...	10	12	4	8	3	9	
	Rae Bareli ...	83	Rae Bareli ...		15,690	3	1	13	17	3	14	4	13	
	Sítápur ...	84	Sítápur ...		22,582	2	1	10	13	4	9	2	11	
		85	Khairabad ...		13,774	2	1	10		2	11	3	10	

STATEMENT No. I.—*Showing the constitution of Municipalities in the North-Western Provinces and Oudh, during the year ending* 31*st March* 1901—(concluded).

1	2	3	4	5	6	7								8
						Number of members of Board.								
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
						Appointed.								
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Remarks.
LUCKNOW—(*concluded*).	Hardoi ...	86	Hardoi ...	Act I of 1900.	12,174	2	1	10	13	4	9	3	10	
		87	Shahabad ...		20,036	2	1	10	13	3	10	2	11	
		88	Sandíla ...		16,843	2	1	10	13	3	10	2	11	
		89	Sándi ...		9,072	1	1	10	12	3	9	2	10	
		90	Pihání ...		7,616	1	1	7	9	3	6	2	7	
	Kheri ...	91	Lakhimpur ...		10,110	2	1	9	12	4	8	2	10	
		92	Muhamdi ...		6,278	2	...	†9	11	1	10	...	11	
			Divisional Total ...	...	4,11,322	27	11	132	170	38	132	32	138	
FYZABAD.	Fyzabad ...	93	Fyzabad ...	Act I of 1900.	68,655	4	1	†15	20	2	18	3	17	
		94	Tánda ...		19,869	...	2	11	13	3	10	2	11	
	Gonda ...	95	Gonda ...		15,811	1	1	9	11	6	5	2	9	
		96	Nawábganj ...		7,047	1	1	10	12	3	9	2	10	
		97	Utraula ...		6,756	1	1	10	12	3	9	2	10	
		98	Balrámpur ...		16,723	2	1	†9	12	3	9	2	10	
	Bahraich ...	99	Bahraich ...		27,297	3	...	11	14	6	8	2	12	
		100	Nánpára ...		10,601	2	...	10	12	2	10	...	12	
		101	Bhinga ...		5,972	...	1	10	11	3	8	1	10	
	Sultánpur ...	102	Sultánpur ...		9,550	2	1	10	13	4	9	3	10	
	Partábgarh ...	103	Bela (Partábgarh)		8,041	12	...	†1	13	3	10	3	10	
	Bara Banki ...	104	Nawábganj (Bara Banki).		14,739	2	1	9	12	4	8	2	10	
			Divisional Total ...	...	211,061	30	10	115	155	42	113	24	131	
			GRAND TOTAL ...	...	3,290,426	220	144	1,028	1,392	343	1,049	268	1,124	

STATEMENT No. II.

STATEMENT No. II.—*Showing the Income of the Municipalities in the*

1	2	3	4	5	6			
					Municipal rates and taxes.			
					Octroi (*a*).			
					(*a*)	(*b*)	(*c*)	(*d*)
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
Meerut.	Dehra ...	1	Dehra ...	6,324	17,968	1,699	1,841	1,306
		2	Mussoorie ...	26,201	...	...	...	...
	Saháranpur ...	3	Saháranpur ...	24,427	29,606	2,227	2,424	4,681
		4	Hardwár Union ...	19,472	15,221	294	984	1,679
		5	Deoband ...	5,336	5,583	131	450	*742
		6	Roorkee ...	9,907	6,614	*883	847	634
	Muzaffarnagar ...	7	Muzaffarnagar ...	*5,446	6,493	789	936	1,858
		8	Kandhla ...	1,252	3,826	263	210	260
		9	Kairana ...	4,875	7,028	495	561	319
	Meerut ...	10	Meerut ...	16,869	78,094	4,542	6,795	12,245
		11	Ghaziabad ...	*8,900	4,413	524	88	749
		12	Sháhdara ...	420	...	...	...	...
		13	Baraut ...	1,123	2,363	88	238	289
		14	Bághpat ...	535	2,685	216	141	351
		15	Hápur ...	6,543	8,172	341	843	1,032
		16	Pilkhua ...	482	...	...	...	...
		17	Sardhana ...	1,174	4,788	499	423	651
		18	Mowana ...	*815	...	...	...	...
	Bulandsháhr ...	19	Bulandsháhr ...	6,104	7,896	...	670	988
		20	Anúpshahr ...	5,435	3,121	...	284	393
		21	Khurja ...	9,067	13,243	...	1,139	1,417
		22	Sikandrabad ...	3,623	6,189	...	919	1,232
	Aligarh ...	23	Koil (Aligarh) ...	15,754	38,639	4,379	3,669	4,574
		24	Hathras ...	8,388	22,273	...	2,486	1,789
		25	Atrauli ...	7,885	6,411	403	234	342
		26	Sikandra Rao ...	2,693	3,795	715	221	303
			Divisional Total...	1,99,050	2,94,421	18,488	26,403	37,834
Agra	Muttra ...	27	Muttra ...	5,905	33,247	1,451	3,037	3,018
		28	Brindaban ...	3,447	10,544	82	734	1,072
		29	Kosi ...	8,574	2,408	700	402	922
	Agra ...	30	Agra ...	15,572	1,31,979	18,578	14,368	13,207
		31	Fatehpur-Sikri ...	2,587	3,042	397	319	...
		32	Ferozabad ...	9,593	6,964	583	1,722	1,142

*Difference of Re. 1 is due to the compounding of fractions of a rupee.

Municipal rates and taxes—(*continued*).

Octroi (*a*)—(*concluded*).

(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for Octroi.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,377	1,162	6,460	1,466	...	33,279
...	...	...	...	...	...
5,339	2,530	10,511	1,968	...	59,286
756	453	3,635	1,187	...	24,209
669	674	2,381	529	...	11,159
1,071	433	2,692	527	276	13,977
2,154	2,028	8,574	815	...	18,647
274	131	946	...	...	5,910
778	...	1,282	...	...	10,463
9,710	4,111	16,542	2,681	...	1,34,720
260	328	1,425	206	...	7,993
...	...	...	...	...	...
274	100	1,053	249	...	4,654
199	172	532	34	...	4,330
377	131	1,956	370	...	13,222
...	...	...	...	...	...
327	290	1,079	220	...	8,277
...	...	...	...	...	...
1,036	283	2,504	406	...	13,783
291	129	782	135	...	5,135
2,014	261	3,205	485	...	21,764
864	296	2,028	237	...	11,765
2,812	1,575	7,025	4,072	...	66,745
2,789	1,443	3,000	1,200	...	34,980
611	390	1,236	470	...	10,097
435	189	1,127	193	...	6,978
34,417	17,109	74,975	17,450	276	5,21,373
2,102	1,337	5,784	1,512	17	51,505
666	494	1,867	343	...	15,802
1,064	563	1,705	432	...	8,196
9,993	8,526	31,948	6,254	...	2,34,853
135	214	590	...	...	4,697
493	227	2,375			14,083

Municipal rates and taxes—(*continued*).

Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).	Lighting-rate (*g*).	Conservancy (including scavenging and latrine rates) (*h*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,095	...	...	...	...	...	1,237
26,237	3,206	1,952	34,900	...	...	18,742
2,291	824	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
3,016	...	...	...	...	...	...
...	514	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	3,044	240	...	...	...	...
445	...	...	...	...	...	...
...	...	...	...	...	...	...
...	239	...	...	...	...	...
...	330	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
411	926	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	348	...	...	...	...
...	...	...	...	...	...	...
...	...	47	...	...	...	...
...	...	43	...	...	...	...
45,495	9,083	2,630	34,900	...	...	19,979
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	738	...	...	...	...
...	9,325	...	38,667	43,059	...	...
...	...	...	...	...	...	...
...	...	58	...	...	...	...

Municipal rates and taxes—(*concluded*).

Other taxes (to be specified in detail, *e. g.*, servants' tax, pilgrim, tax, &c., in as many columns as may be necessary).										Total.
Visitors' tax (*i*).	Jinrickshaw tax (*j*).	Servants' tax (*k*).	Lake frontage and boat tax (*l*).	Hack boats (*m*).	Tax on circumstances and property (*n*).	Terminal tax (*o*).	Terminal toll (*p*).	Pilgrims' tax (*q*).	Tax on animals for slaughter (*r*).	
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,043	...	...	...	...	...	...	...	48,654
...	...	...	...	...	...	...	...	...	7,180	92,217
...	...	...	...	...	...	...	...	...	...	62,401
...	...	...	...	...	...	...	...	16,367	...	40,576
...	...	...	...	...	...	...	...	...	...	11,159
...	...	...	...	...	...	...	...	...	...	16,993
...	...	...	...	...	...	...	...	...	...	19,161
...	...	...	...	...	...	...	...	...	...	5,910
...	...	...	...	...	...	...	...	...	...	10,463
...	...	...	...	...	...	...	...	...	...	1,38,004
...	...	...	...	...	...	...	...	...	...	8,438
...	..	...	...	...	1,301	...	...	...	...	1,301
...	...	...	...	...	...	...	...	...	...	4,893
...	...	...	...	...	...	...	...	...	...	4,660
...	...	...	...	...	...	...	...	...	...	13,222
...	...	...	...	...	2,476	...	...	...	...	2,476
...	...	...	...	...	...	...	...	...	...	8,277
...	...	...	...	...	2,978	...	...	...	...	2,978
...	...	...	...	...	...	...	...	...	...	13,783
...	...	...	...	...	...	...	...	...	...	6,472
...	...	...	...	...	...	...	...	...	...	21,764
...	...	...	...	...	...	...	...	...	...	11,765
...	...	...	...	...	...	...	...	...	...	67,093
...	...	...	...	...	...	...	...	...	...	34,980
...	...	...	...	...	...	...	...	...	...	10,144
...	...	...	...	...	...	...	...	...	...	7,021
...	...	1,043	...	...	6,755	...	...	16,367	7,180	6,64,805
...	...	...	...	...	...	...	...	...	...	51,505
...	...	...	...	...	...	...	...	...	...	15,802
...	...	...	...	...	...	...	...	...	...	8,934
...	...	...	...	...	...	...	...	...	...	3,25,904
...	...	...	...	...	...	...	...	...	...	4,697
...	...	...	...	...	...	...	...	...	...	14,141

7						
Realizations under special Acts.						
From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			Lodging house (*d*).	(*e*).	License fee on hack boats (*f*).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
625	435	...	...	...	...	1,060
94	...	...	...	...	...	94
710	...	...	...	...	...	710
1,145	...	...	893	...	...	2,038
240	...	...	...	...	...	240
365	138	...	...	...	...	503
603	...	...	...	...	...	603
208	...	...	...	...	...	208
364	...	...	...	...	...	364
308	345	...	...	...	...	653
386	171	...	...	...	...	557
387	...	...	...	...	...	387
342	...	...	...	...	...	342
123	...	...	...	...	...	123
226	...	...	...	...	...	226
136	...	...	...	...	...	136
260	...	...	...	...	...	260
195	...	...	...	...	...	195
601	392	...	...	...	...	993
426	...	...	...	...	...	426
871	188	...	...	..	...	1,059
285	311	...	...	...	...	596
931	491	...	...	...	...	1,422
447	361	...	...	...	...	808
485	125	...	...	...	...	610
439	117	...	....	...	...	556
11,202	3,074	...	893	...	...	15,169
957	883	...	173	...	...	2,013
362	...	...	...	...	...	362
314	105	...	...	...	...	419
1,140	434	...	...	...	...	1,574
300	...	...	...	...	...	300
519	...	...	...	...	...	519

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarais, dák bungalows, &c. (a).	Sale-proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,637	95	367	119	...	584	...
3,436	1,010	...	1	...	...	...
2,952	410	1,896	172	...	786	...
2,037	54	808	...	...	...	...
103	11	318	173	...	532	...
4,338	965	469	...	...	247	...
1,268	182	916	...	...	238	...
...	258	380	581	...	95	...
297	...	1,060	280	...	322	...
2,390	1,525	12,939	3,488	...	16,037	...
180	177	337	...	...	467	...
...	4	266	...	...	484	...
31	96	637	1	...	225	...
67	146	525	...	...	746	...
52	36	6,357	621	...	403	...
4	1	240	...	...	394	...
28	73	967	...	...	766	...
3	8	535	...	...	647	...
940	937	500	...	...	2,096	...
187	19	150	...	...	35	...
1,478	63	2,940	...	...	1,648	...
300	89	1,035	...	...	589	...
1,173	906	2,596	344	...	1,771	...
1,124	88	1,356	272	...	1,270	...
30	537	395	278	...	412	...
...	943	206	203	...	149	...
24,055	8,633	38,195	6,533	...	30,943	...
1,073	270	6,750	3	...	940	...
5	168	1,000	622	...	2	...
2,027	15	100	...	...	2,510	...
10,092	426	2,687	3,182	...	21,039	...
235	28	5	...	...	154	...
1,039	...	1,110	...	...	90	...

Revenue derived from Municipal property and powers apart from taxation—(*continued*).

Other fees (to be specified in detail in as many columns as may be necessary).

Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *táthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	103	...	...	...	...	...
...	...	27	...	...	...	...	...	...	...	...
...	...	...	...	...	13	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	283	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	334	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	2	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	22	...	...	...	...	...
...	...	...	...	...	11	...	...	...	...	...
...	...	...	...	...	5	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	11	...	...	...	...	...
...	...	...	...	...	22	...	...	...	...	...
...	...	...	...	...	169	...	...	...	...	...
...	...	...	...	...	16	...	...	...	...	...
...	...	...	...	...	3	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	644	...	...	377	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	16	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—(*continued*).

Other fees (to be specified in detail in as many columns as may be necessary).

Bonded warehouse fees (*s*).	Fees for stamping weights and measures (*t*).	Inspection fees (*u*).	License fees on hand carts (*v*).	Fishing license (*w*).	Gardens (*x*).	Paraos (*y*).	Miscellaneous (*z*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	37
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—(*concluded*).

Other fees (to be specified in detail in as many columns as may be necessary—(*concluded*).

Fines under Municipal and other Acts (*aa*).	Interest of investments.			Premium on loans (*ee*).	Total.
	For general purposes (*bb*).	For educational purposes (*cc*).	For medical purposes (*dd*).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
377	...	...	...	...	3,179
366	...	...	...	...	4,916
211	...	...	...	...	6,454
40	175	...	...	...	3,127
63	992	...	...	...	2,229
257	...	...	...	...	6,276
573	14	...	...	...	3,474
166	...	...	...	...	1,480
211	24		...	...	2,528
490	147	...	...	...	37,016
221	171	...	...	...	1,555
10	...	...	...	...	764
344	73	...	...	...	1,429
296	...	...	...	...	1,791
62	77	...	...	...	7,613
16	...	...	...	...	655
89	...	...	...	...	1,923
18	...	...	...	...	1,211
193	...	...	...	...	4,666
82	...	...	...	...	473
191	...	...	...	...	6,331
285	...	...	...	...	2,320
637	47	...	...	...	7,643
782	2,094	...	...	...	7,095
89	...	...	...	...	1,744
51	17	...	...	...	1,569
6,120	3,631	...	...	...	1,19,461
583	...	...	...	...	9,619
418	...	24	...	...	2,239
121	175	...	...	...	4,954
1,637	500	...	...	...	39,708
94	...	...	...	...	516
40	...	...	...	...	2,279

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
400	...	...	330	...	...	...	...	...	730
...	...	...	43	...	...	...	...	250	293
...	...	500	...	...	...	...	...	...	500
...	...	...	...	...	...	150	...	...	150
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	240	240
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
499	...	...	...	...	...	...	...	...	499
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	250	...	...	...	...	...	250
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
899	...	500	623	...	...	150	...	490	2, 662
4,000	...	...	...	...	...	...	...	...	4,000
...	156	...	...	26	...	...	...	...	182
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...

10			11					
Miscellaneous.			Extraordinary and Debt.					
Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of Sinking Fund for repayment of Loans (*c*).	Advances (*d*).	
				From Government.	Raised in the market from private individuals.		Permanent.	Other.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	328	328	...	...	...	...	...	...
261	138	399	...	...	...	...	...	...
728	148	876	...	...	...	...	...	...
238	4	242	...	...	...	...	...	...
178	2	180	...	...	...	...	...	...
...	155	155	...	...	...	...	...	90
104	95	199	...	...	...	...	...	...
...	45	45	...	...	...	...	...	...
...	56	56	...	...	...	...	...	...
1,854	30,000	31,854	...	...	...	...	...	...
...	320	320	...	...	...	...	...	...
...	7	7	...	...	...	...	...	...
...	4	4	...	...	...	...	...	...
...	26	26	...	...	...	...	...	...
...	51	51	...	...	...	...	...	...
...	7	7	...	...	...	...	...	...
...	38	38	...	...	...	...	...	...
...	23	23	...	...	...	...	...	...
...	122	122	...	...	...	...	...	...
...	22	22	...	...	...	...	...	...
...	173	173	...	...	...	...	...	...
...	174	174	...	...	...	...	...	...
...	590	590	...	...	...	...	...	...
...	49	49	...	...	...	...	...	...
...	52	52	...	...	...	...	...	...
...	17	17	...	...	...	...	...	...
3,363	32,646	36,009	...	...	...	...	...	90
422	1,572	1,994	...	...	...	...	...	...
...	1	1	...	...	...	...	...	...
...	103	103	...	...	...	...	...	...
52,500	40	52,540	...	40,000	...	...	...	9,620
...	52	52	...	...	...	...	...	...
...	9	9	...	...	...	...	...	...

North-Western Provinces and Oudh, during the year ending 31st March 1901.

11		12	13	14	15	
Extraordinary and Debt—(*concluded*).						
Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
41	41	53,992	60,316	2 0 5	2 3 11	
1,625	1,625	99,544	1,25,745	6 3 9	6 12 6	
1,000	1,000	71,941	96,368	0 15 7	1 2 5	
...	...	46,133	65,605	1 9 4	1 12 10	
...	...	13,808	19,144	0 8 10	0 10 11	
400	490	24,417	34,324	1 11 5	2 7 5	Octroi incidence of taxation on population of cantonment *cum* city is Re. 0-13-0.
...	...	23,437	28,883	1 13 1	1 0 0	
...	...	7,643	8,895	0 8 2	0 10 7	
...	...	13,411	18,286	0 8 8	0 11 2	
...	...	2,07,767	2,24,636	1 2 8	1 12 1	
...	...	10,870	19,770	0 11 11	0 15 5	
...	...	2,459	2,879	0 3 9	0 7 2	
...	...	6,668	7,791	0 10 2	0 13 10	
...	...	6,600	7,135	0 12 5	1 2 0	
...	...	21,112	27,655	0 11 11	1 3 0	
...	...	3,274	3,756	0 6 9	0 8 11	
...	...	10,498	11,672	0 10 8	0 13 6	
...	...	4,407	5,222	0 5 2	0 7 8	
...	...	20,063	26,167	0 11 7	1 0 11	
...	...	7,393	12,828	0 12 0	0 13 9	
...	...	29,327	38,394	0 11 11	1 0 0	
...	...	14,855	18,478	0 12 4	0 15 6	
...	...	76,998	92,752	0 15 4	1 1 6	
...	...	42,932	51,320	0 13 4	1 0 1	
...	...	12,550	20,435	0 9 9	0 12 1	
...	...	9,163	11,856	0 9 10	0 12 10	
3,066	3,156	8,41,262	10,40,312	1 2 2	1 7 4	
...	...	69,131	75,036	0 14 6	1 3 4	
...	...	18,586	22,033	0 11 1	0 13 1	
...	...	14,410	22,984	0 14 11	1 8 1	
7,063	56,683	4,76,409	4,91,981	1 11 9	2 8 5	
...	...	5,565	8,152	0 10 6	0 12 5	
...	...	16,948	26,541	0 13 5	1 0 1	

STATEMENT No. II.—*Showing the Income of the Municipalities in the*

1	2	3	4	5	6			
					Municipal rates and taxes.			
					Octroi (*a*).			
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting and washing).	(*d*) Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Farukhabad ...	33	Fatehgarh-*c u m*-Farukhabad.	13,716	34,049	2,555	2,772	2,490
	Mainpuri ...	34	Mainpuri ...	2,484	9,151	358	526	591
	Etáwah ...	35	Etáwah ...	*15,526	16,182	1,287	1,818	1,542
	Etah ...	36	Etah ...	3,594	5,973	128	451	573
		37	Soron ...	6,199	7,591	231	379	761
		38	Kásganj ...	3,476	7,003	800	293	1,075
		39	Marehra ...	802	2,276	451	230	248
		40	Jalesar ...	4,479	6,153	489	580	141
			Divisional Total ...	95,954	2,76,562	28,090	27,631	26,782
ROHILKHAND.	Bareilly ...	41	Bareilly ...	†38,949	52,343	6,704	8,312	7,544
	Bijnor ...	42	Bijnor ...	2,287	5,552	419	546	772
		43	Chandpur ...	†4,561	4,062	217	446	321
		44	Dhámpur ...	5,906	2,662	104	320	876
		45	Nagína ...	5,383	4,216	493	656	911
		46	Najíbabad ...	5,908	6,789	460	1,200	452
	Budaun ...	47	Budaun ...	13,041	15,835	1,389	1,142	1,666
		48	Bilsi ...	679	...	...	...	...
		49	Ujhani ...	999	...	...	...	...
		50	Sahaswan ...	4,226	...	...	...	...
	Moradabad ...	51	Moradabad ...	14,958	33,451	2,319	1,977	3,744
		52	Chandausi ...	†12,525	7,278	489	1,049	2,206
		53	Amroha ...	5,783	14,665	1,149	1,299	1,399
		54	Sambhal ...	1,983	9,147	1,159	1,185	690
	Sháhjahánpur ...	55	Sháhjahánpur ...	22,777	26,162	1,481	1,522	4,205
		56	Tilhar ...	21,334	9,729	270	154	951
	Pilibhít ...	57	Pilibhít ...	15,044	10,925	718	1,511	2,338
		58	Bisalpur ...	2,144	2,667	305	548	362
			Divisional Total ...	1,78,487	2,05,483	17,676	21,867	28,437
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	‡1,04,217	...	15,825	...	...
	Fatehpur ...	60	Fatehpur ...	2,175	5,932	836	626	392
	Bánda ...	61	Bánda ...	4,621	12,261	426	385	759
	Allahabad ...	62	Allahabad ...	40,260	98967	9,028	9,854	10,359
	Jhánsi ...	63	Jhánsi ...	†10,788	22,803	3,119	1,172	1,290
		64	Mau-Ránipur ...	6,490	7,656	53	899	167

* Rs. 15,528 erroneously shown last year.
† Difference of Re. 1 due to fractions of a rupee having been compounded for.
‡ Difference of Rs. 168 accounted for as follows :—
Add Rs. 818 on account of balance at credit of Famine Orphan Fund.
Deduct Rs. 500 on Account of Imprest refunded.

Municipal rates and taxes—(*continued*).

Octroi (*a*)—(*concluded*).

(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for Octroi.	Total.
Rs.	Rs.	Rs.	Rs.		Rs.
2,839	293	1,122	4,274	...	50,394
437	515	3,241	757	...	15,576
2,509	1,186	7,070	2,029	...	33,623
768	...	1,894	426	...	10,213
135	...	987	274	...	10,358
1,482	279	2,678	1,347	...	14,957
192	54	469	69	...	3,989
669	317	1,016	...	...	9,365
23.484	14,005	62,746	18,294	17	4,77,611
12,741	650	20,847	6,053	75	1,15,269
599	262	1,235	202	25	9,612
606	263	1,152	141	...	7,208
434	144	493	406	...	5,439
1,083	418	1,500	231	...	9,508
988	337	2,438	...	...	12,664
1,290	173	4,864	1,687	...	28,046
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
4,042	1,083	13,009	3,728	42	63,395
4,679	1,516	5,158	2,820	...	25,195
1,288	610	2,786	508	...	23,704
1,325	728	3,033	344	...	17,611
7,287	812	8,044	2,460	220	52,193
1,765	710	3,546	740	...	17,865
1,808	1,032	6,234	1,640	...	26,206
317	273	1,104	304	...	5,880
40,252	9,011	75,443	21,264	362	4,19,795
...	...	...	...	...	15,825
910	245	2,590	...	...	11,531
782	507	2,568	504	14	18,206
6,211	4,067	24,774	5,148	...	1,68,408
1,962	1,168	5,242	616	31	37,408
669	750	1,470	204	...	11,863

Municipal rates and taxes—(*continued*).

Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).	Lighting-rate (*g*).	Conservancy (including scavenging and latrine rates) (*h*).	Other taxes, &c.		
							Visitors' tax (*i*).	Jinrickshaw tax (*j*).	Servants' tax (*k*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,099	1,015	...	...	...	...	...	...	...
...	...	258	...	...	...	...	...	...	...
...	338	695	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	118	...	...	...	...	...	...	...
...	...	119	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	10,762	3,001	38,667	43,059	...	...	...	...	...
3,461	...	4,574	...	...	...	...	...	...	...
...	421	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
109	...	383	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	80	...	...	...	...	...	...	...
...	...	641	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	2,437	...	...	...	...	...	...	...
...	...	234	...	...	...	...	...	...	...
...	...	1,851	...	...	...	...	...	...	...
...	...	14	...	...	...	...	...	...	...
...	...	1,250	...	...	...	...	...	...	...
3,570	421	11,464	...	...	...	...	...	...	...
7,624	8,156	61,693	...	...	...	...	...	...	...
...	46	...	...	...	...	...	...	...	...
...	507	...	...	...	...	...	...	...	...
...	12,102	1,177	...	80,773	...	...	...	...	...
3,031	482	410	...	...	...	...	...	...	...
...	820	...	...	...	...	...	...	...	...

Municipal rates and taxes—(*concluded*).

Other taxes (to be specified in detail, *e.g.*, servants' tax, visitors' tax, &c., in as many columns as may be necessary).							
Lake frontage and boat tax (*l*).	Hack boats (*m*).	Tax on circumstances and property (*n*).	Terminal tax (*o*).	Terminal toll (*p*).	Pilgrims' tax (*q*).	Tax on animals for slaughter (*r*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	52,508
...	...	...	...	...	...	...	15,834
...	...	...	...	...	...	...	34,656
...	...	...	...	...	...	...	10,213
...	...	...	...	...	...	...	10,476
...	...	...	...	...	...	...	15,076
...	...	...	...	...	...	...	3,989
...	...	...	...	...	...	...	9,365
...		...	...	...	...	...	5,73,100
...	...	...	...	...	...	...	1,23,304
...	...	...	...	...	...	...	10,033
...	...	...	...	...	...	...	7,208
...	...	...	...	...	...	...	5,439
...	...	...	...	...	...	...	9,508
...	...	...	...	...	...	...	12,664
...	...	...	...	...	...	...	28,538
...	...	2,204	...	...	...	...	2,204
...	...	2,687	...	...	...	...	2,687
...	...	5,958	...	...	...	...	5,958
...	...	...	...	...	...	...	63,475
...	...	...	...	...	...	...	25,836
...	...	...	...	...	...	...	23,704
...	...	...	...	...	...	...	20,048
...	...	...	...	...	...	...	52,427
...	...	...	...	...	...	...	19,716
...	...	...	...	...	...	...	26,220
...	...	...	...	...	...	...	7,130
...	...	10,849	...	...	...	...	4,46,099
...	...	...	2,60,700	76,372	...	...	4,30,370
...	...	...	...	...	...	...	11,577
...	...	...	...	...	...	...	18,713
...	...	...	...	...	...	...	2,62,460
...	...	...	...	...	...	...	41,326
...	...	...	...	...	...	...	12,688

Realizations under special Acts.

From pounds (a).	From hackney-carriages (b).	From licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			Lodging-house tax (d).	(e).	License fee on hack boats (f).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
542	245	...	...	...	...	787
459	...	...	...	...	...	459
2,285	124	...	...	...	...	2,409
773	...	...	...	...	...	773
469	...	...	...	...	...	469
475	...	...	...	...	...	475
381	...	...	...	...	...	381
542	...	...	...	...	...	542
9,518	1,791	...	173	...	...	11,482
755	740	...	...	...	...	1,495
280	...	...	...	...	...	280
203	...	...	...	...	...	203
226	...	...	...	...	...	226
303	...	...	...	...	...	303
1,196	...	...	...	...	...	1,196
705	530	...	...	...	...	1,235
540	...	...	...	...	...	540
625	...	...	...	...	...	625
764	...	...	...	...	...	764
554	198	...	...	...	...	752
469	...	...	...	...	...	469
476	...	...	...	...	...	476
625	...	...	...	...	...	625
1,914	201	...	...	...	...	2,115
243	...	...	...	...	...	243
964	125	...	...	...	...	1,089
334	...	...	...	...	...	334
11,176	1,794	...	...	...	...	12,970
372	1,353	...	...	...	...	1,725
665	384	...	...	...	...	1,049
844	...	...	...	...	...	844
460	6,111	...	...	...	...	6,571
347	99	...	...	...	...	446
665	...	...	...	...	...	665

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarais, dák bungalows, &c. (a).	Sale-proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,665	345	1,111	1	...	2,200	...
408	119	308	19	...	75	...
3,434	1,023	467	...	...	204	...
189	136	400	...	...	2,559	...
39	29	860	1	...	374	...
68	2	1,080	...	...	648	...
...	25	240	...	...	...	...
491	244	110	19	...	30	...
21,765	2,830	16,228	3,847	...	30,825	...
3,053	4,464	9,703	2,432	...	3,375	...
346	342	246	...	...	588	...
106	10	253	...	...	17	...
240	3	200	...	...	109	...
28	21	525	...	...	102	...
124	268	238	...	...	493	...
14,341	80	1,132	...	...	487	...
243	25	128	...	...	36	...
325	7	963	...	...	204	...
2,121	70	624	...	...	190	...
1,881	2,152	665	...	...	3,449	...
890	45	614	733	...	88	...
26	46	321	...	...	162	...
131	99	313	498	...	...	...
25,534	447	2,633	...	...	984	...
3,125	273	1,127	...	...	1,446	...
16,174	1,231	565	...	...	1,381	...
132	...	135	...	...	175	...
68,820	9,583	20,385	3,663	...	13,286	...
49,689	2,410	4,108	160	...	7,035	...
123	352	196	45	...	...	...
1,845	626	55	2	...	...	158
36,822	817	6,341	29	...	15,642	...
545	1,810	482	...	...	3,748	...
479	190	196	...	...	1,172	...

Revenue derived from Municipal property and powers apart from taxation—(*contd.*)

Other fees (to be specified in detail in as many columns as may be necessary).

Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *táthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	722	...	...	...	...	...	...	...	...
...	...	...	...	...	6	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	722	...	16	6	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	9	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	2	...	...	...	...	...
...	...	...	...	...	4	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	3	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	8	...	...	...	...	...
...	...	...	...	...	18	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	...	...	...	...	...
29	...	...	...	...	7	...	...	...	...	242
...	...	...	...	...	2	...	...	...	...	...
...	...	296	...	...	6	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
29	...	296	...	...	60	...	...	...	...	242
...	20,202	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	20,979	...	...	...	...	...	...	...	21	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—(*contd.*)

Bonded warehouse fees (*s*).	Fees for stamping weights and measures (*t*).	Inspection fees (*u*).	License fees on hand carts (*v*).	Fishing license (*w*).	Gardens (*x*).	Parnos (*y*).	Miscellaneous (*z*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	13
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	149
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	17	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	12
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	17	...	...	...	...	12
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—(*concld.*)

Fines under Municipal and other Acts (*aa*).	Interest of investments.			Premium on loans (*ee*).	Total.
	For general purposes (*bb*).	For educational purposes (*cc*).	For medical purposes (*dd*).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
528	1,746	...	...	...	8,596
217	...	...	...	...	1,146
335	17	...	...	...	5,480
125	...	...	...	...	3,410
310	...	...	...	...	2,335
1,235	...	...	...	...	3,039
157	...	...	...	...	435
39	...	...	...	...	933
5,859	2,438	24	...	...	84,689
1,251	...	...	297	...	24,575
334	...	...	...	...	1,856
360	...	...	...	...	755
156	...	...	...	...	708
393	24	...	...	...	1,095
177	286	...	...	...	1,590
636	...	...	...	...	16,693
113	...	...	...	...	545
202	...	...	...	...	1,704
180	...	...	...	...	3,185
1,330	157	...	...	...	9,642
794	175	...	...	...	3,357
435	...	...	...	...	990
164	35	...	...	...	1,241
576	...	...	...	...	30,464
168	...	...	...	...	6,141
638	175	...	...	...	20,466
109	...	...	...	...	551
8,016	852	...	297		1,25,558
2,380	152	...	...	...	86,136
154	...	...	...	...	870
552	...	...	...	...	3,238
3,887	...	...	...	...	84,551
507	...	...	...	...	7,092
158	...	...	...	...	2,195

Grants and contributions (for general and special purposes).

From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...
...	...	...	510	...	...	...	...	...	510
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,000	...	...	2,000
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,000	156	...	510	26		2,000	..	...	6,692
...	...	...	...	1,407	...	...	...	...	1,407
...	...	...	...	...	...	...	...	...	...
...	...	...	39	...	...	...	...	...	39
...	...	...	42	...	...	...	...	...	42
...	...	...	44	...	...	...	...	...	44
...	...	...	27	...	...	...	...	...	27
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
260	...	...	...	...	...	...	...	...	260
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
260	...	...	152	1,407	...	...	...	...	1,819
...	...	...	...	...	...	...	...	...	...
...	...	...	300	...	...	...	...	...	300
...	...	...	...	...	...	...	...	...	...
1,500	...	...	4,068	...	...	...	...	...	5,568
...	...	...	1,730	...	...	...	...	...	1,730
...	...	...	600	...	...	...	...	...	600

10			11					
Miscellaneous.			Extraordinary and Debt.					
Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale-proceeds of Government securities and withdrawals from Savings Banks (*a*).	Loans (*b*).		Realizations of Sinking Fund for repayment of Loans (*c*).	Advances (*d*).	
				From Government.	Raised in the market from private individuals.		Permanent.	Other.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
780	...	780	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
2	...	2	...	...	...	...	...	...
7	45	52	...	...	...	...	...	...
1	27	28	...	...	...	...	...	...
...	20	20	...	...	...	...	...	...
...	6	6	...	...	...	...	...	...
...	6	6	...	...	...	...	...	...
53,712	1,881	55,593	...	40,000	...	...	...	9,620
415	130	545	...	...	...	...	...	...
...	10	10	...	...	...	...	...	...
...	38	38	...	...	...	...	...	...
...	38	38	...	...	...	...	...	...
...	65	65	...	...	...	...	...	...
...	18	18	...	...	...	...	...	...
...	177	177	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	28	28	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	71	71	...	...	...	...	...	...
...	68	68	...	...	...	...	...	...
...	15	15	...	...	...	...	...	...
...	18	18	...	...	...	...	...	...
22	7,571	7,593	...	...	...	...	...	2,000
...	73	73	...	...	...	...	...	...
135	1,487	1,622	...	...	...	...	...	...
...	26	26	...	...	...	...	...	...
572	9,833	10,405	...	...	...	...	...	2,000
7,166	3,817	10,983	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	118	118	...	...	...	...	...	...
295	...	295	...	...	...	...	...	91
601	415	1,016	...	...	...	...	...	...
...	34	34	...	...	...	...	...	...

North-Western Provinces and Oudh, during the year ending 31st March 1901—(continued).

11		12	13	14	15	
Extraordinary and Debt—(*concluded*).						
Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
. 25	25	62,696	76,412	0 13 3	0 15 10	
...	...	17,949	20,433	1 13 4	0 15 1	
...	...	42,547	58,073	0 13 0	0 15 11	
...	...	16,448	20,042	1 2 7	1 13 11	
...	...	13,308	19,507	0 13 9	1 1 5	
...	...	18,610	22,086	0 12 3	0 15 1	
...	...	4,811	5,613	0 7 5	0 8 11	
...	...	10,846	15,325	0 10 5	0 12 1	
7,088	56,708	7,88,264	8,84,218	1 2 9	1 9 9	
643	643	1,51,969	1,90,918	1 2 3	1 6 7	
...	...	12,179	14,466	0 9 2	0 11 1	
...	...	8,243	12,804	0 9 2	0 10 6	
...	...	6,453	12,359	0 12 5	0 14 8	
...	...	11,015	16,398	0 7 1	0 8 3	
...	...	15,495	21,403	0 10 4	0 12 8	
...	...	46,643	59,684	0 11 8	1 3 1	
...	...	3,289	3,968	0 5 10	0 8 8	
...	...	5,044	6,043	0 5 5	0 10 2	
...	...	9,907	14,133	0 5 3	0 8 9	
...	...	73,940	88,898	0 13 6	0 15 9	
...	...	29,730	42,255	1 0 1	1 2 6	
...	...	25,185	30,968	0 9 5	0 10 0	
...	...	21,932	23,915	0 8 1	0 8 10	
442	2,442	95,301	1,18,078	0 10 11	1 3 11	
264	264	26,437	47,771	1 2 3	1 8 6	
...	...	49,397	64,441	0 12 6	1 7 7	
...	...	8,041	10,185	0 11 7	0 13 1	
1,349	3,349	6,00,200	7,78,687	0 12 2	1 0 4	
1,185	1,185	5,30,399	6,34,616	2 7 11	3 1 2	
...	...	13,796	15,971	0 9 7	0 11 5	
...	...	22,913	27,534	0 13 3	1 0 3	
11	102	3,59,547	3,99,807	1 10 11	2 4 1	
83	83	51,693	62,481	0 11 10	0 14 10	
...	...	16,182	22,672	0 11 9	0 15 0	

STATEMENT No. II.—*Showing the Income of the Municipalities in the*

1	2	3	4	5	6			
					Municipal rates and taxes.			
					Octroi *(a)*.			
					(a)	*(b)*	*(c)*	*(d)*
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD—*(concluded).*	Jhánsi ...	65	Lalitpur ...	11,696	5,528	148	359	276
	Jalaun ...	66	Orai ...	(*a*) 2,502	3,354	146	172	121
		67	Kálpi ...	(*b*) 5,426	7,835	112	264	266
		68	Kúnch ...	6,619	10,018	370	...	429
			Divisional Total...	1,94,794	1,74,354	30,063	13,731	14,059
BENARES.	Benares ...	69	Benares ...	2,32,464	1,76,525	7,708	19,046	15,271
	Mirzapur ...	70	Mirzapur ...	6,932	32,016	2,754	6,087	1,558
		71	Chunár ...	2,443	4,190	206	232	148
	Jaunpur ...	72	Jaunpur ...	9,574	26,160	1,115	3,792	1,593
	Gházipur ...	73	Gházipur ...	13,872	21,065	1,646	1,322	1,764
	Ballia ...	74	Ballia ...	† 5,926	...	...	...	...
			Divisional Total...	2,71,211	2,59,956	13,429	30,479	20,334
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	†11,039	31,182	4,508	3,243	1,210
	Azamgarh ...	76	Azamgarh ...	5,790	11,492	985	1,046	497
			Divisional Total...	16,829	42,674	5,493	4,289	1,707
KUMAUN.	Almora ...	77	Almora ...	3,469	1,882	1,161	57	...
	Naini Tál ...	78	Naini Tál ...	*31,782	...	...	...	...
		79	Káshipur ...	2,940	...	...	...	...
		80	Haldwáni ...	2,413	...	...	...	...
			Divisional Total...	40,604	1,882	1,161	57	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	27,141	1,39,226	17,953	25,474	21,984
	Unao ...	82	Unao ...	1,835	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	12,120	9,140	625	1,538	538
	Sítápur ...	84	Sítápur ...	† 24,357	8,620	788	356	817
		85	Khairabad ...	(*c*) 1,916	3,438	242	243	220

* This balance is Rs. 250 in excess of last year's closing balance owing to an imprest of Rs. 250 having been omitted from it last year.
† Difference due to fractions of a rupee being compounded for.
(*a*) Difference of Rs. 120 due to the inclusion this year of permanent allowances in the hands of the Secretary and a Member.
(*b*) Difference of Rs. 300 due to the inclusion this year of a permanent allowance in the hands of the Secretary.
(*c*) Difference of Rs. 50 due to the inclusion this year of a permanent allowance in the hands of the Secretary.

Municipal rates and taxes—(*continued*).

Octroi (*a*)—(*concluded*).

(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
709	199	1,601	142	..	8,962
137	132	695	31	...	4,788
298	312	1,381	...	...	10,468
437	793	1,479	...	...	13,526
12,115	8,173	41,800	6,645	45	3,00,985
16,306	9,033	26,581	14,593	...	2,85,063
1,945	2,496	6,132	...	...	52,988
322	196	649	34	...	5,977
2,099	1,030	3,352	691	...	39,832
2,741	1,171	335	1,759	...	31,803
...	...	...	...	...	...
23,413	13,926	37,049	17,077	...	4,15,663
3,176	3,094	10,640	1,275	...	58,328
1,004	904	2,792	490	...	19,210
4,180	3,998	13,432	1,765	...	77,538
108	515	3,008	306	...	7,037
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
108	515	3,008	306	...	7,037
32,809	5,166	31,510	9,345	...	2,96,419
...	...	...	...	...	...
2,490	313	3,263	570	...	18,477
1,281	805	4,567	1,097	...	18,331
516	137	1,555	137	...	6,488

Municipal rates and taxes—(*continued*).

Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).	Lighting-rate (*g*).	Conservancy (including scavengering and latrine rates) (*h*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	450	...	...	...	...	...
496	...	...	...	...	...	...
...	...	285	...	...	...	...
...	...	1,872	...	...	...	...
11,151	22,563	65,437	...	80,773	...	...
24,714	2,234	...	4,494	81,271	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	1,468	62	...	...	...
...	...	290	...	...	...	...
...	...	...	...	...	...	...
24,714	2,234	1,758	4,556	81,271	...	...
...	964	727	...	...	...	...
...	250	3,176	...	...	...	...
...	1,214	3,903	...	...	...	...
...	...	...	...	...	...	2,723
32,255	2,232	82	20,624	34,156	...	22,289
...	...	...	5,005	...	...	...
1,693	...	...	973	...	...	1,286
33,948	2,232	82	26,602	34,156	...	26,298
...	7,947	...	1,926	20,527	...	...
2,911	204	1,322	...	...	...	...
...	43	...	...	...	...	...
165	...	3,444	...	...	...	...
...	145	...	...	...	...	...

Municipal rates and taxes—(*concluded*).

Other taxes (to be specified in detail, *e.g.*, servants' tax, visitors' tax, &c., in as many columns as may be necessary).										
Visitors' tax (*i*).	Jinrickshaw tax (*j*).	Servants' tax (*k*).	Lake frontage and boats tax (*l*).	Hack boats (*m*).	Tax on circumstances and property (*n*).	Terminal tax (*o*).	Terminal toll (*p*).	Pilgrims' tax (*q*).	Tax on animals for slaughter (*r*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	9,412
...	...	...	...	...	...	...	...	...	...	5,284
...	...	...	...	...	...	...	...	...	...	10,753
...	...	...	...	...	...	...	...	...	...	15,398
...	...	...	...	...	...	2,60,700	76,372	...	...	8,17,981
...	...	...	...	...	...	...	...	...	...	3,97,776
...	...	...	...	...	...	...	...	...	...	52,988
...	...	...	...	...	...	...	...	...	...	5,977
...	...	...	...	...	...	...	...	...	...	41,362
...	...	...	...	...	...	...	...	...	...	32,093
..	...	...	...	...	3,046	...	...	...	...	3,046
...	...	...	...	...	3,046	...	...	...	...	5,33,242
...	...	...	...	...	...	...	...	...	...	60,019
...	...	...	...	...	...	...	...	...	...	22,636
...	...	...	...	...	...	...	...	...	...	82,655
...	...	...	...	...	...	...	...	...	...	9,760
...	...	6,950	...	...	...	...	...	...	4,895	1,24,338
...	...	...	855	...	3,146	...	...	...	...	8,151
...	...	...	...	...	...	...	...	...	...	3,952
...	...	6,950	855	...	3,146	...	...	...	4,895	1,46,201
...	...	...	...	...	...	...	...	...	...	3,26,819
...	...	...	...	...	...	...	...	...	...	4,437
...	...	...	...	...	...	...	...	...	...	18,520
...	...	...	...	...	...	...	...	...	...	21,940
...	...	...	...	...	...	...	...	...	...	6,633

Realizations under special Acts.							Revenue derived from Municipal				
From pounds (a).	From hackney-carriages (b).	From licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.	Rents of lands, houses, sarais, dák bungalows, &c. (a).	Sale-proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).
			Lodging-house fees (d).	(e).	License fee on hack boats (f).						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
714	...	...	...	...	...	714	2,072	507	85	118	...
659	...	...	...	...	...	659	573	432	22	...	...
362	...	...	...	...	...	362	497	132	58	139	...
419	...	...	...	...	...	419	474	1,168	60	303	...
5,507	7,947	...	...	...	...	13,454	93,119	8,444	11,603	796	...
1,293	886	...	39	...	470	2,688	5,571	324	2,613	42	...
818	111	...	...	...	...	929	2,787	768	818	...	...
612	...	...	...	...	...	612	109	23	1	...	...
327	335	...	...	...	...	662	4,567	948	835	235	...
591	68	...	...	...	...	659	7,886	177	2,180	8	...
148	...	...	...	...	...	148	225	...	46	63	...
3,789	1,400	...	39	...	470	5,698	21,145	2,240	6,493	348	...
1,700	266	...	...	...	...	1,966	2,810	7,778	550	4,416	...
309	111	...	...	...	...	420	356	493	465	...	...
2,009	377	...	...	...	...	2,386	3,166	8,271	1,015	4,416	...
92	...	...	...	...	...	92	462	664	2	...	...
31	...	...	...	...	...	31	6,023	...	150	...	...
1,341	...	...	...	...	...	1,341	119	251	300	196	...
1,328	...	...	...	...	...	1,328	521	...	74	...	...
2,792	...	...	...	...	...	2,792	7,125	915	526	196	...
1,447	4,351	...	...	...	...	5,798	5,386	1,136	17,459	1,578	699
845	21	...	...	...	...	866	75	176	17	...	...
926	113	...	...	...	...	1,039	602	1,252	598	376	...
855	95	...	...	...	...	950	6,873	1,055	358	...	...
627	...	...	...	...	...	627	1,442	1	346	...	...

property and powers apart from taxation—(*continued.*)

Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).										
		Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chankidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,812	...	...	...	...	...	...	...	...	...	...	...	...
59	...	...	...	...	...	...	...	...	...	...	...	...
103	...	...	...	...	...	...	...	...	...	...	...	...
90	...	...	...	...	...	...	...	...	...	...	...	...
32,661	158	...	41,181	...	...	..	...	...	...	...	21	...
25,238	...	...	...	...	...	...	...	...	...	...	...	...
3,363	...	...	...	...	...	...	...	30	11	...	...	...
224	...	...	...	...	...	...	...	95	...	...	...	...
1,919	...	...	...	...	...	...	...	...	...	629	...	...
280	...	...	...	...	...	...	6	...	...	...	...	...
515	...	...	...	6,897	...	...	...	...	...	83	...	...
31,539	...	...	...	6,897	...	...	6	125	11	712	...	...
1,011	...	...	...	...	...	...	...	...	...	...	...	...
538	...	...	...	...	..	...	...	...	...	...	...	...
1,549	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...		...	...	...	...	...	...	...	...	...
622	...	...	...	...	...	...	...	...	...	...	...	...
4,054	...	...	...	...	...	...	...	...	...	...	...	...
4,676	...	...	...	...	...	...	...	...	...	...	...	...
315	...	...	...	...	...	...	...	...	...	...	...	...
729	...	...	...	...	...	...	...	...	...	...	...	...
6,596	...	...	...	...	...	...	...	...	...	...	...	...
5,270	...	...	...	...	...	...	...	...	...	...	...	...
38	...	...	...	...	...	...	...	...	...	...	...	...

Revenue derived from Municipal

Other fees (to be specified in detail in as many columns as may be necessary)—(*continued*).

Bonded warehouse fees (*s*).	Fees for stamping weights and measures (*t*).	Inspection fees (*u*).	License fees on hand carts (*v*).	Fishing license (*w*).	Gardens (*x*).	Parao (*y*).	Miscellaneous (*z*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...
1	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1	...	...	...	...	...	...	...
...	...	...	55	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	55	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	264	130	126	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	264	130	126	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

property and powers apart from taxation—(*concluded*).

Other fees (to be specified in detail in as many columns as may be necessary)—(*concluded*).

Fines under Municipal and other Acts (*aa*).	Interest of investments.			Premium on loans (*ee*).	Total.
	For general purposes (*bb*).	For educational purposes (*cc*).	For medical purposes (*dd*).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
132	35	...	...	...	7,761
110	...	...	...	...	1,196
92	...	...	...	...	1,021
218	...	...	...	...	2,313
8,190	187	...	...	...	1,96,373
4,190	875	...	...	...	38,854
423	244	...	...	...	8,444
35	...	...	...	...	487
351	...	...	...	...	9,484
599	...	...	...	...	11,136
156	...	...	...	...	7,985
5,754	1,119	...	...	...	76,390
571	...	..	...	...	17,191
316	...	...	...	...	2,168
887	...	...	...	...	19,359
56	11	...	...	...	1,195
695	...	...	...	...	7,388
68	...	...	...	...	1,556
185	...	...	...	...	4,834
1,004	11	...	...	...	14,973
2,730	...	...	...	...	29,303
89	...	...	...	...	1,086
198	...	...	...	...	9,622
411	140	...	...	...	14,107
98	31	...	...	...	1,956

Grants and contributions (for general and special purposes).						
From Government.			From Local Funds.			From other sources.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...
...	...	...	2,055	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
1,500	...	...	8,753	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
2,680	...	...	...	...	...	...
531	...	...	1,300	...	...	...
...	...	...	...	...	...	...
13,211	...	...	1,300	...	...	...
...	...	...	690	1,810	...	...
...	...	...	...	...	...	...
...	...	...	690	1,810	...	...
...	...	...	...	...	...	...
1,706	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
1,706	...	...	...	...	...	...
25,000	480	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	1,730	...	...	...
...	...	...	400	...	...	226
...	...	...	...	...	...	...

9			10		
Grants and contributions (for general and special purposes)—(*concluded*).			Miscellaneous.		
From other sources—(*concluded*).					
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
...	...	2,055	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	10,253	8,062	4,384	12,446
...	...	...	9,346	4,470	13,816
100	...	100	12	1,877	1,889
...	...	...	...	35	35
...	...	2,680	...	...	...
...	...	1,831	...	89	89
...	...	...	...	103	103
100	...	4,611	9,358	6,574	15,932
...	...	2,500	885	...	885
...	...	...	61	68	129
...	...	2,500	946	68	1,014
...	...	...	...	...	...
...	...	1,706	1,138	575	1,713
...	...	...	...	175	175
...	...	...	35	...	35
...	...	1,706	1,173	750	1,923
...	...	25,480	4,486	31,641	36,127
...	...	...	31	...	31
...	...	1,730	7	487	494
...	...	626	143	425	568
...	...	...	...	267	267

Extraordinary and Debt.

Sale-proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of Sinking Fund for repayment of Loans (*c*).	Advances (*d*).	
	From Government.	Raised in the market from private individuals.		Permanent.	Other.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	91
...	1,50,000	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	1,50,000	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...

North-Western Provinces and Oudh, during the year ending 31*st March* 1901—(continued).

11		12	13	14	15	
Extraordinary and Debt—*(concluded)*.						
Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	17,887	29,583	0 13 0	1 8 9	
...	...	9,194	11,696	0 10 0	1 1 4	
...	...	12,136	17,562	1 0 11	1 3 1	
...	...	18,130	24,749	0 15 6	1 2 3	
1,279	1,370	10,51,877	12,46,671	1 10 6	2 2 1	
...	1,50,000	6,03,134	8,35,598	1 15 1	2 15 3	
...	...	64,350	71,232	0 10 7	0 12 11	
...	...	7,111	9,554	0 9 8	0 11 6	
...	...	54,188	63,762	0 15 6	1 4 3	
...	...	45,808	59,650	0 13 0	1 2 8	
...	...	11,282	17,208	0 3 2	0 11 10	
...	1,50,000	7,85,873	10,57,084	1 5 9	2 0 1	
...	...	82,561	93,600	0 15 2	1 4 10	
...	...	25,353	31,143	1 3 2	1 5 6	
...	...	1,07,914	1,24,743	1 0 1	1 5 0	
...	...	11,047	14,516	1 4 3	1 9 3	
...	...	1,35,176	1,66,958	8 11 11	9 8 1	
...	...	11,223	14,163	0 10 10	0 14 11	
...	...	10,149	12,562	0 9 6	1 8 6	
...	...	1,67,595	2,08,199	3 9 3	4 1 9	
...	...	4,23,527	4,50,668	1 3 9	1 9 8	
...	...	6,420	8,255	0 5 5	0 7 10	
...	...	31,405	43,525	1 2 11	2 0 0	
...	...	38,191	62,548	0 15 6	1 11 0	
...	...	9,483	11,399	0 7 9	0 11 0	

STATEMENT No. II.—*Showing the Income of the Municipalities in the*

1	2	3	4	5	6			
					Municipal rates and taxes.			
					Octroi (*a*).			
					(*a*)	(*b*)	(*c*)	(*d*)
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting, and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW—(*concluded*).	Hardoi ...	86	Hardoi ...	4,706	...	...	...	...
		87	Shahabad ...	†3,536	...	...	...	...
		88	Sandíla ...	†3,030	7,021	299	474	413
		89	Sándi ...	839	...	...	...	...
		90	Pihání ...	842	...	...	...	...
	Kheri ...	91	Lakhimpur ...	(*a*) 18,423	...	...	...	...
		92	Muhamdi ...	704	...	...	...	...
			Divisional Total...	99,449	1,67,445	19,907	28,085	23,972
FYZABAD.	Fyzabad ...	93	Fyzabad ...	12,225	37,229	1,711	2,937	3,693
		94	Tánda ...	1,434	...	...	...	...
	Gonda ...	95	Gonda ...	6,699	4,570	548	643	820
		96	Nawábganj ...	1,327	...	...	...	...
		97	Utraula ...	161	...	...	...	...
		98	Balrámpur ...	1,529	...	...	...	...
	Bahraich ...	99	Bahraich ...	19,183	9,277	1,220	667	947
		100	Nánpára ...	(*b*) 1,574	3,130	483	83	215
		101	Bhinga ...	176	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	3,395	4,946	340	354	544
	Partábgarh ...	103	Bela (Partábgarh),	*3,504	3,983	339	429	583
	Bara Banki ...	104	Nawábganj (Bara Banki).	(*c*) 3,976	6,227	308	422	1,090
			Divisional Total...	55,183	69,362	4,949	5,535	7,892
			GRAND TOTAL, 1900-01.	11,51,561	14,92,139	1,39,256	1,58,077	1,61,017
			Grand Total, 1899-00.	*10,48,414*	*14,57,408*	*1,48,831*	*1,61,856*	*1,67,685*

* This balance is Rs. 67 in excess of last year's closing balance owing to an imprest of Rs. 67 not having been included in it by the municipality.

† Difference due to fractions of a rupee having been compounded for.

(*a*) Difference due to the sum of Rs. 39 shown last year under head "Advances," and included this year in the opening balance.

(*b*) Difference of Rs. 69 due to inclusion of this sum advanced last year to the Octroi Superintendent.

(*c*) Difference due to a sum of Rs. 2 which was refunded during the year under report having been shown under head XVI-2, Refunds and Recoveries."

Municipal rates and taxes—(*continued*).

Octroi (*a*)—(*concluded*).

(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
...	...	...		...	...
897	213	1,429	520	...	11,2 66
...	...	..	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
37,993	6,634	42,324	11,669	12,952	3,50,981
4,452	360	7,730	3,513	472	62,147
...	...	...	...	...	...
1,255	452	3,255	750	31	12,324
...	...	...	...	...	...
...	...	...	...	...	...
...	..	...	...	...	...
2,172	672	5,609	1,963	...	22,527
456	199	1,710	180	...	6,456
...	...	...	...	...	...
560	...	1,994	803	40	9,581
479	99	1,335	677	...	7,924
1,549	270	502	1,005	20	11,393
10,923	2,052	22,185	8,891	563	1,32,352
1,86,885	75,423	3,72,962	1,03,361	14,215	27,03,335
1,86,500	*65,039*	*3,57,080*	*90,672*	*333*	*26,35,404*

Municipal rates and taxes—(*continued*).

Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).	Lighting-rate (*g*).	Conservancy (including scavenging and latrine rates) (*h*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,361	...	6,759	...	...	...	...
1,336	...	4,999	...	...	...	...
...	...	720	...	...	...	...
103	...	2,569	...	...	...	...
641	...	1,553	...	...	...	...
2,901	22	6,890	...	...	...	...
1,510	...	90	...	...	...	...
10,928	8,361	28,346	1,926	20,527	...	...
...	263	469	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	1,264	1,679	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	300	...	...	...	...
...	...	...	...	...	...	...
972	79	...	...	...	...	...
...	...	408	...	...	...	...
...	290	...	...	...	...	...
...	293	2,861	...	...	...	...
972	2,189	5,717	...	...	...	...
1,30,778	59,059	1,22,338	1,06,651	2,59,786	...	46,277
1,24,084	*51,014*	*1,20,277*	*1,05,410*	*2,50,111*	...	*47,174*

Municipal rates and taxes—(*concluded*).										
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrims' tax, &c., in as many columns as may be necessary).										
Visitors' tax (*i*).	Jinrickshaw tax (*j*).	Servants' tax (*k*).	Lake frontage and boats (*l*).	Hack boats (*m*).	Tax on circumstances and property (*n*).	Terminal tax (*o*).	Terminal toll (*p*).	Pilgrims' tax (*q*).	Tax on animals for slaughter (*r*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	8,120
...	...	...	...	...	...	...	...	...	...	6,335
...	...	...	...	...	...	...	...	...	...	11,986
...	...	...	...	...	...	...	...	...	...	2,672
...	...	...	...	...	...	...	...	...	...	2,194
...	...	...	...	...	...	...	...	...	...	9,813
...	...	...	...	...	...	...	...	...	...	1,600
...	...	...	...	...	...	...	...	...	...	4,21,069
...	...	...	...	...	...	...	...	...	...	62,879
...	...	...	...	...	7,779	...	...	...	...	7,779
...	...	...	...	...	...	...	...	...	...	12,324
...	...	...	...	...	2,042	...	...	...	...	4,985
...	...	...	...	...	1,920	...	...	...	...	1,920
...	...	...	...	...	4,000	...	...	...	...	4,000
...	...	...	...	...	...	...	...	...	...	22,827
...	...	...	...	...	...	...	...	...	...	6,456
...	...	...	...	...	...	...	...	...	...	1,051
...	...	...	...	...	...	...	...	...	...	9,989
...	...	...	...	...	...	...	...	...	...	8,214
...	...	...	...	...	...	...	...	...	...	14,547
...	...	...	...	...	15,741	...	...	...		1,56,971
...	...	7,993	855	...	39,537	2,60,700	76,372	16,367	12,075	38,42,123
17,135	*776*	*8,127*	*758*	...	*38,046*	*2,54,925*	*62,734*	...	*11,494*	*37,27,469*

Realizations under special Acts.						
			From other sources (to be specified in detail in as many columns as may be necessary).			
From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging-houses (*d*).	(*e*).	License fee on hack boats (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,150	39	...	...	...	...	1,189
581	14	...	...	...	...	595
697	3	...	...	...	...	700
901	...	...	...	...	...	901
1,170	...	...	...	...	...	1,170
1,410	...	...	...	...	...	1,410
1,020	...	...	...	...	...	1,020
11,629	4,636	...	...	...	...	16,265
1,195	519	...	...	...	...	1,714
631	42	...	...	...	...	673
1,541	70	...	...	...	...	1,611
395	...	...	...	...	...	395
774	...	...	...	...	...	774
1,917	22	...	...	...	...	1,939
3,133	68	...	...	...	...	3,201
2,258	...	...	...	...	...	2,258
1,572	...	...	...	...	...	1,572
691	...	...	...	...	...	691
452	101	...	...	...	...	553
599	188	...	...	...	...	787
15,158	1,010	...	...	...	...	16,168
72,780	22,029	...	1,105	...	470	96,384
71,838	*22,234*	...	*1,257*	...	...	*95,329*

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarkis, dâk bungalows, &c. (a).	Sale-proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
582	1,159	135	66	...	3,005	...
2,222	33	2,920	...	...	326	...
118	9	385	7	...	3	...
...	...	692	19	...	330	...
1	...	65	9	...	122	...
5,470	429	376	...	...	2,886	...
125	...	121	...	...	384	...
22,896	5,250	23,472	2,055	699	20,004	...
4,346	98	4,730	...	...	622	...
175	46	675	...	...	310	...
2,423	239	1,177	...	...	552	...
1,107	157	682	...	...	314	...
90	9	163	9	...	...	...
72	...	210	...	...	253	...
1,006	502	200	...	...	130	...
143	30	26	...	...	64	...
72	...	18	...	...	30	...
1,750	1,330	369	...	...	2,388	...
274	572	46	...	...	773	...
2,955	212	1,381	2	...	814	...
14,413	3,195	9,677	11	...	6,250	...
2,76,504	49,361	1,27,594	21,865	699	1,71,733	158
2,69,069	*62,962*	*1,13,321*	*21,659*	*755*	*1,63,899*	...

Revenue derived from Municipal

Other fees (to be specified in detail in as many columns as may be necessary).

Stud bull fees (*k*).	Sale of water (*s*).	Fairs (*t*).	Chaukidári cess (*u*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	582	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	582	...	...	...	...	...	...	...	...
...	...	6,287	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	6,287	...	...	...	...	...	...	...	...
29	41,181	15,428	...	16	449	125	11	712	21	242
92	*21,368*	*12,765*	*12*	*289*	*338*	*901*	...	*158*	*114*	*461*

property and powers apart from taxation—(*continued*).

Other fees (to be specified in detail in as many columns as may be necessary) —(*concluded*).

Bonded warehouse fees (*s*).	Fees for stamping weights and measures (*t*).	Inspection fees (*u*).	License fees on hand carts (*v*).	Fishing license (*w*).	Gardens (*x*).	Paraos (*y*).	Miscellaneous (*z*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
14	...	17	120	264	130	126	226
...	...	28	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation —(*concluded*).

Fines under Municipal and other Acts (*aa*).	Interest of investments.				Total.
	For general purposes (*bb*).	For educational purposes (*cc*).	For medical purposes (*dd*).	Premium on loans (*ee*).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
319	...	...	...	...	5,266
231	...	...	...	...	5,732
171	3	...	...	...	696
39	...	...	...	...	1,080
50	...	...	...	...	247
66	...	...	...	...	9,809
11	...	...	...	...	641
4,413	174	...	...	...	79,545
969	...	...	...	...	17,052
315	...	...	...	...	1,521
224	...	...	...	...	4,615
54	...	...	...	...	2,314
15	...	...	...	...	286
42	...	...	...	...	577
253	111	...	...	...	2,202
269	175	...	...	...	707
41	105	...	...	...	266
263	...	...	...	...	6,100
65	...	...	...	...	1,730
229	...	...	...	...	5,593
2,739	391	...	...	...	42,963
42,962	9,003	24	297	...	7,59,311
41,012	*7,773*	*24*	*297*	...	*7,17,307*

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,535	...	...	...	...	...	1,535
...	...	...	334	...	...	...	...	...	334
150	...	...	131	...	...	...	...	...	281
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
25,150	480	...	4,130	...	...	226	...	...	29,986
...	...	...	1,460	...	...	...	...	...	1,460
...	...	...	200	...	...	...	...	...	200
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	260	...	...	...	...	...	260
...	...	...	...	...	...	...	...	...	...
...	...	...	1,330	...	...	...	...	...	1,330
...	...	...	3,250	...	...	...	...	...	3,250
36,726	636	500	19,408	3,243	...	2,376	100	490	63,479
11,345	*636*	*500*	*21,047*	*3,034*	...	*346*	...	*1,340*	*38,248*

10			11					
Miscellaneous.			Extraordinary and Debt.					
Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of Sinking Fund for repayment of Loans (*c*).	Advances (*d*).	
				From Government.	Raised in the market from private individuals.		Permanent.	Other.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
380	206	586	...	...	...	...	...	...
...	11	11	...	...	...	...	...	...
...	11	11	...	...	...	...	...	...
...	1	1	...	...	...	...	...	...
...	14	14	...	...	...	...	...	...
...	415	415	...	...	...	...	...	...
...	6	6	...	...	...	...	...	...
5,047	33,484	38,531	...	...	...	...	...	...
144	197	341	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
348	76	424	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
43	177	220	...	...	...	...	...	...
...	47	47	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
21	36	57	...	...	...	...	...	...
...	1,400	1,400	...	...	...	...	...	...
30	8	38	...	...	...	...	...	...
586	1,941	2,527	...	...	...	...	...	...
82,819	91,561	1,74,380	...	1,90,000	...	...	...	11,801
20,190	*90,371*	*1,10,561*	*8,934*	*49,000*	...	*25,000*	*816*	*12,883*

North-Western Provinces and Oudh, during the year ending 31*st March* 1901—(concluded).

11		12	13	14	15	
Extraordinary and Debt—(*concluded*).						
Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	16,696	21,402	0 10 8	1 5 11	
...	...	13,007	16,543	0 5 1	0 10 5	
...	...	13,674	16,704	0 11 5	0 12 11	
...	...	4,654	5,493	0 4 8	0 8 3	
...	...	3,625	4,467	0 4 8	0 7 8	
...	...	21,447	39,870	0 15 6	2 1 11	
...	...	3,267	3,971	0 4 1	0 8 4	
...	...	5,85,396	6,84,845	1 0 4	1 6 9	
...	...	83,446	95,671	0 13 8	1 2 2	
...	...	10,173	11,607	0 6 3	0 8 2	
...	...	18,974	25,673	0 12 6	1 3 2	
...	...	7,694	9,021	0 11 4	1 1 6	
...	...	2,980	3,141	0 4 6	0 7 1	
...	...	6,516	8,045	0 2 9	0 5 3	
...	...	28,450	47,633	0 13 5	1 0 9	
...	...	9,468	11,042	0 9 9	0 14 3	
...	...	2,889	3,065	0 2 9	0 7 8	
...	...	17,097	20,492	1 0 9	1 12 8	
...	...	11,897	15,401	1 0 4	1 7 9	
...	...	22,295	26,271	0 15 10	1 8 3	
...	...	2,21,879	2,77,062	0 11 11	1 0 9	
12,782	2,14,583	51,50,260	63,01,821	1 2 8	1 9 0	
48,258	*1,44,891*	*48,33,805*	*58,82,219*	*1 2 6*	*1 13 1*	

STATEMENT No. III.

STATEMENT No III.— *Showing the expenditure of the Municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts (*b*).	Collection of tolls on roads and ferries (*c*).	Survey of land (*d*.)	Refunds (*e*).	Pensions and gratuities (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut.	Dehra ...	1	Dehra ...	2,312	6,670	...	...	...	...	8,982
		2	Mussoorie ...	2,900	6,942	25	174	...	291	10,332
	Saháranpur ...	3	Saháranpur ...	4,727	4,586	...	...	4	...	9,317
		4	Hardwár Union ...	1,528	3,375	...	...	...	13	4,916
		5	Deoband ...	755	1,893	...	...	...	...	2,648
		6	Roorkee ...	1,177	3,108	...	...	45	6	4,336
	Muzaffarnagar	7	Muzaffarngar ...	654	2,202	...	...	...	1	2,857
		8	Kandhla ...	435	1,018	...	...	19	...	1,472
		9	Kairana ...	767	1,753	...	...	...	...	2,520
	Meerut ...	10	Meerut ...	1,641	23,562	...	...	...	...	25,203
		11	Ghaziabad ...	140	1,487	...	...	...	...	1,627
		12	Sháhdera ...	63	253	...	...	...	...	316
		13	Baraut ...	161	936	...	...	...	...	1,097
		14	Bághpat ...	154	911	...	...	...	...	1,065
		15	Hápur ...	205	2,568	...	...	...	...	2,773
		16	Pilkhua ...	117	423	...	...	...	...	540
		17	Sardhana ...	179	1,880	...	...	...	...	2,059
		18	Mowana ...	154	620	...	...	...	...	774
	Bulandshahr ...	19	Bulandshahr ...	811	2,535	...	...	...	30	3,376
		20	Anápshahr ...	311	1,225	...	...	...	...	1,536
		21	Khurja ...	1,643	3,221	...	...	...	...	4,864
		22	Sikandrabad ...	833	2,409	...	137	...	...	3,379
	Aligarh ...	23	Koil (Aligarh) ...	3,548	4,975	...	610	...	223	9,356
		24	Háthras ...	2,170	4,710	...	115	...	88	7,083
		25	Atrauli ...	663	2,203	...	...	...	26	2,892
		26	Sikandra Rao ...	541	1,166	...	...	...	83	1,790
			Divisional Total ...	28,589	86,631	25	1,036	68	761	1,17,110

6					7			
Public safety.					Public health and convenience.			
					Water supply.		Drainage.	
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (*a*).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (*c*).	Rewards for destruction of wild animals and snakes (*d*).	Total.	Capital outlay (*a*)(1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay (*b*) (1).	Establishment, repairs, &c. (*b*) (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	722	2,631	...	3,353	...	634	...	86
...	1,864	3,357	...	5,221	694	8,014	...	1,281
...	2,380	7,889	138	10,407	...	...	793	11,569
...	449	3,989	...	4,438	1,037	...	...	232
...	563	3,350	...	3,913	...	...	1,831	...
...	644	1,781	...	2,425	...	107	1,037	...
...	804	3,117	1	3,922	...	169	916	207
...	269	1,352	...	1,621	...	...	...	...
...	449	2,425	...	2,874	...	...	...	...
...	2,793	11,032	39	13,864	309	27,243	...	4,199
...	553	1,601	...	2,154	549	43	481	109
...	125	688	...	813	...	8	...	5
...	212	1,017	...	1,229	...	13	...	53
...	237	898	...	1,135	...	40	...	81
...	450	2,265	...	2,715	...	1,059	3,914	350
...	117	791	...	908	...	12	...	75
...	398	1,847	...	2,245	...	...	594	36
...	180	1,078	...	1,258	...	...	...	175
...	855	2,800	9	3,664	...	133	946	50
...	133	1,629	...	1,762	...	...	...	403
3	1,962	5,584	1	7,550	...	108	...	36
...	1,034	2,718	...	3,752	...	72	131	3
17	4,356	9,546	49	13,968	...	226	3,194	1,483
...	1,766	6,162	...	7,928	172	227	2,200	1,098
...	525	1,789	...	2,314	...	45	...	12
...	491	1,441	...	1,932	...	74	...	52
20	24,331	82,777	237	1,07,365	2,761	38,227	16,037	21,595

Public health and convenience—(*continued*).

Conservancy (including road cleaning and watering) and latrines (*c*).	Hospitals and dispensaries (*d*).	Vaccination (*e*).	Markets and slaughter-houses (*f*).	Pounds (*g*).	Dâk bungalows and *sarâis* (*h*).	Arboriculture, public gardens, and experimental cultivation (*i*).	Registration of births and deaths (*j*).	Public Works (*k*).	
								Establishment (1).	Buildings (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,784	1,607	163	389	200	34	...	24	360	136
22,487	1,460	267	4,115	43	...	226	100	1,833	3,190
20,033	5,257	269	11	162	190	786	55	660	914
9,367	962	120	...	347	37	404	96	240	619
3,182	200	122	...	225	60	...	18	197	1,593
6,138	828	123	154	100	...	464	12	350	18
6,723	1,171	204	85	411	5	475	96	240	505
1,383	405	200	...	130	...	44	60	96	...
3,274	602	218	...	65	201	64	60	203	...
24,894	2,589	300	...	96	96	754	5	840	...
2,249	876	146	...	234	632	442	4	120	604
535	5	105	181	142	16	...	...	...	...
1,215	400	128	...	129	9	...	...	36	56
1,197	472	115	2	56	...	160	...	60	127
7,211	534	217	...	75	...	108	184	120	...
1,008	133	112	...	115	...	...	2	36	...
2,171	520	101	8	73	...	146	...	120	...
990	544	134	37	67	...	...	...	...	367
5,664	1,580	196	300	115	...	357	27	176	508
2,540	326	121	3	116	48	7	14	...	...
8,729	1,649	139	240	327	...	257	67	180	367
4,338	1,190	123	220	126	...	128	26	423	...
20,714	4,717	270	1,802	525	...	1,329	428	143	189
9,726	1,675	220	...	583	46	85	435	487	...
4,242	596	168	32	132	...	133	49	120	408
2,633	413	162	50	189	84	96	36	120	...
1,80,427	30,711	4,443	7,629	783	1,458	6,465	1,798	7,160	9,601

7			8				9	10			
Public health and convenience—(*concluded*).			Public Instruction.				Contributions (4).	Miscellaneous.			
Public Works (*k*)—(*concld.*)								Interest on loans (*a*).			
Roads (3).	Stores (4).	Total.	Schools and Colleges (*a*).	Contributions (*b*).	Libraries, Museums, Menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount (*b*).	Actual cost of works done for private individuals (*c*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,617	...	13,034	406	30	...	436	1,026	...	3,348	...	...
8,101	...	51,811	232	300	...	532	4,078	...	4,729	...	...
3,063	...	43,762	332	2,293	120	2,745	...	...	...	...	589
7,225	...	20,686	...	802	...	802	...	...	...	...	...
3,075	...	10,503	466	320	...	786	401	...	...	...	...
7,620	70	17,021	...	1,198	...	1,198	1,481	...	...	...	...
3,189	...	14,396	959	...	...	959	952	...	...	...	...
160	...	2,478	842	...	...	842	198	...	...	...	...
1,020	...	5,707	787	...	...	787	384	...	...	...	...
10,815	...	72,140	5,939	5,742	1,200	12,881	49,807	...	13,873	...	...
1,556	...	8,045	740	117	50	907	...	...	...	...	...
...	...	997	60	...	...	60	111	...	...	...	...
906	...	2,945	490	...	...	490	141	...	...	...	...
1,241	...	3,551	288	59	...	347	...	...	...	...	...
1,074	...	14,846	1,877	...	100	1,977	312	...	...	...	...
80	...	1,573	139	51	20	210	...	...	...	...	...
1,564	...	5,333	97	...	50	147	251	...	...	...	...
24	...	2,338	84	77	...	161	...	...	...	...	...
672	...	10,724	363	1,124	...	1,487	...	...	...	...	...
767	...	4,345	217	104	...	321	...	...	...	...	...
485	...	12,584	363	1,118	...	1,481	...	...	...	...	...
860	...	7,640	259	990	...	1,249	...	...	...	...	...
10,360	...	45,380	4,288	1,000	...	5,288	387	...	396	...	...
3,753	...	20,707	2,404	416	...	2,820	...	...	...	...	...
1,377	...	7,314	57	96	...	153	...	...	...	...	...
198	...	4,107	50	100	...	150	...	...	...	...	...
70,802	70	4,03,967	21,739	15,937	1,540	39,216	59,529	...	22,346	...	589

Miscellaneous—(*concluded*).

Other items (to be specified in detail in as many columns as may be necessary) (*d*).

Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Band contribution.	Forest establishment.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100	...	...	...	339	...	...	...	...	...	...	...	...	...	...	361	4,148
837	1,566	...	...	...	...	...	...	...	...	...	...	...	500	...	...	7,632
32	...	...	...	153	376	...	...	...	...	...	...	...	...	...	309	1,459
50	3	18,020	...	13	...	...	...	...	...	...	...	...	...	...	...	18,086
...	5	...	...	26	...	4	...	...	...	...	...	...	...	...	26	61
...	...	...	...	47	...	...	...	...	...	...	...	...	...	...	54	101
...	..	...	...	63	...	...	...	..	...	...	...	...	...	...	...	63
...	...	...	...	12	...	...	.	...	...	...	...	...	...	...	...	12
...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
137	...	...	294	25	...	...	...		...	...	...	...	...	...	1,836	16,165
...	...	...	...	3	...	...	2	...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3
...	...	...	...	...	...	...	13	...	...	...	...	...	...	...	4	17
...	...	...	...	3	..	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
...	...	25	...	...	...	...	...	...	...	...	...	...	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	73	...	...	...	...	...	6	79
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	557	953
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	115	...	...	...	...	...	...	...	...	...	...	...	115
...	...	...	...	50	...	...	...	...	...	...	...	...	...	...	...	50
1,1. 6	1,574	18,045	294	849	376	4	15	...	73	...	...	...	500	...	3,176	48,997

North-Western Provinces and Oudh, during the year ending 31st March 1901.

11								12	13	Remarks.
Extraordinary and Debt.										
Investments (*a*).		Payments to sinking fund (*b*).	Repayments of Loans (*c*)	Advances (*d*).		Deposits (*e*).	Total.	Closing Balance.	Grand Total.	
In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	1,889	...	...	...	1,889	27,448	60,316	
...	...	...	4,899	...	...	920	5,819	40,320	1,25,745	
...	...	...	...	...	...	100	100	28,578	96,368	
...	...	...	...	...	...	...	...	16,677	65,605	
...	...	...	...	200	...	...	200	632	19,144	
...	...	...	...	...	...	400	400	7,362	34,324	
...	...	...	...	...	...	...	...	5,734	28,883	
...	...	...	...	...	...	...	...	2,272	8,895	
...	...	...	...	...	...	...	...	6,014	18,286	
...	...	...	7,703	...	...	...	7,703	26,873	2,24,636	
...	...	...	...	...	...	...	...	7,032	19,770	
...	...	...	...	...	...	...	...	564	2,879	
...	...	...	...	...	...	...	...	1,886	7,791	
...	...	...	...	...	...	...	...	1,020	7,135	
...	...	...	...	...	...	...	...	5,029	27,655	
...	...	...	...	...	...	...	...	525	3,756	
...	...	...	...	...	...	...	...	1,612	11,672	
...	...	...	...	...	...	...	...	691	5,222	
...	...	...	...	...	...	...	...	6,837	26,167	
...	...	...	...	...	...	...	...	4,864	12,828	
...	...	...	...	...	...	...	...	11,913	38,394	
...	...	...	...	...	...	...	...	2,458	18,478	
...	...	...	958	...	...	...	958	16,462	92,752	
...	...	...	...	...	...	...	...	12,782	51,320	
...	...	...	...	...	...	...	...	7,647	20,435	
...	...	...	...	...	...	...	...	3,827	11,856	
...	...	...	15,449	200	...	1,420	17,069	2,47,059	10,40,312	

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts, (*b*).	Collection of tolls on roads and ferries (*c*).	Survey of land (*d*).	Refunds (*e*).	Pensions and gratuities (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	3,759	5,551	...	495	2	696	10,503
		28	Brindaban ...	683	2,778	...	...	...	...	3,461
		29	Kosi ...	660	1,647	...	67	...	...	2,374
	Agra ...	30	Agra ...	18,864	26,648	...	...	...	89	45,601
		31	Fatehpur-Sikri,	305	1,083	...	...	...	...	1,388
		32	Firozabad ...	662	1,980	...	...	...	...	2,642
	Farukhabad ...	33	Fatehgarh *cum*-Farukhabad.	987	6,432	...	100	...	...	7,519
	Mainpuri ...	34	Mainpuri ...	876	2,073	...	...	...	...	2,949
	Etáwah ...	35	Etáwah ...	1,603	4,787	...	...	...	...	6,390
	Etah ...	36	Etah ...	504	1,624	...	...	25	18	2,171
		37	Soron ...	520	1,477	...	...	...	19	2,016
		38	Kásganj ...	733	3,273	...	...	...	34	4,046
		39	Marehra ...	204	1,045	...	...	...	9	1,258
		40	Jalesar ...	359	1,640	...	...	...	22	2,021
			Divisional Total,	30,725	62,038	...	662	27	887	94,339
ROHILKHAND.	Bareilly ...	41	Bareilly ...	7,268	9,334	...	756	7	...	17,365
	Bijnor ...	42	Bijnor ...	566	1,798	...	28	...	...	2,392
		43	Chándpur ...	569	1,168	...	...	...	...	1,737
		44	Dhámpur ...	484	1,018	...	...	...	...	1,502
		45	Nagína ...	863	2,317	...	...	71	...	3,251
		46	Najíbabad ...	639	2,023	...	...	...	96	2,758
	Budaun ...	47	Budaun ...	923	4,421	...	...	22	...	5,366
		48	Bilsi ...	127	225	...	...	...	...	352
		49	Ujháni ...	153	175	...	...	...	...	328
		50	Sahaswán ...	337	423	...	22	...	...	782
	Moradabad ...	51	Moradabad ...	2,653	6,460	...	...	4	...	9,117
		52	Chandausi ...	1,831	3,312	...	...	9	36	5,188
		53	Amroha ...	959	3,566	...	...	...	110	4,635
		54	Sambhal ...	802	3,227	...	...	...	...	4,029

6					7			
Public safety.					Public health and convenience.			
					Water supply.		Drainage.	
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (*a*).	Lighting (establishment, purchase of lamps, oil and repairs, &c.) (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts) (*c*).	Rewards for destruction of wild animals and snakes (*d*).	Total.	Capital outlay (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay (*b*) (1).	Establishment, repairs, &c. (*b*) (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,951	10,063	...	14,014	...	25	...	203
...	1,181	3,985	...	5,166	...	...	...	12
...	519	1,743	...	2,262	...	...	...	844
329	8,060	28,204	38	36,631	67,939	57,255	5,918	116
...	138	936	...	1,074	...	33	...	...
...	640	1,920	...	2,560	...	37	...	262
...	1,300	11,418	4	12,722	...	5	50	355
...	642	2,665	...	3,307	...	...	...	...
...	2,991	5,524	...	8,515	...	20	50	1,161
...	925	1,490	...	2,415	...	26	...	1
1	790	1,996	...	2,787	...	475	...	13
...	894	2,681	...	3,575	...	...	...	405
...	176	1,016	...	1,192	...	30	...	3
1	1,010	1,890	...	2,901	...	113	...	...
331	23,217	75,531	42	99,121	67,939	58,019	6,018	3,375
...	6,385	25,378	...	31,763	240	298	1,211	1,345
...	650	1,772	1	2,423	...	19	...	45
...	320	1,509	...	1,829	...	96	...	24
...	479	1,008	4	1,491	...	...	...	64
...	885	2,411	2	3,298	...	98	...	...
...	959	3,223	6	4,188	...	118	76	80
19	1,944	4,925	...	6,888	...	211	...	78
...	124	886	...	1,010	...	25	57	...
...	190	1,197	...	1,387	...	...	...	177
...	544	1,862	...	2,406	...	30	100	5
...	5,467	9,047	...	14,514	...	404	252	1,488
76	1,747	3,973	...	5,796	224	216	1,037	559
...	1,077	4,749	...	2,826	...	1	...	338
...	1,733	3,911	...	5,644	...	16	...	231

Public health and convenience—(*continued*).

Conservancy (including road cleaning and watering) and latrines (*c*).	Hospitals and dispensaries (*d*).	Vaccination (*e*).	Markets and slaughter-houses (*f*).	Pounds (*g*).	Dâk bungalows and sarâis (*h*).	Arboriculture, public gardens, and experimental cultivation (*i*).	Registration of births and deaths (*j*).	Public Works (*k*).		
								Establishment (1).	Buildings (2).	Roads (3).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,509	7,992	291	133	467	...	2,336	120	601	968	4,358
5,449	1,158	143	...	142	179	...	88	99	74	2,303
2,543	396	123	893	200	73	...	24	120	890	540
61,428	16,869	1,057	7,839	578	...	1,354	574	3,141	4,810	15,856
1,273	426	167	...	39	132	69	1	96	...	293
3,744	1,672	202	...	206	...	131	...	180	56	1,196
12,523	3,204	315	...	74	...	300	153	66	18	6,225
4,137	1,163	147	...	128	90	...	...	240	394	1,466
12,206	2,463	199	1,045	359	...	1,438	199	91	...	7,177
4,108	1,572	189	13	239	48	135	24	204	85	1,120
2,346	663	155	36	139	...	48	24	142	353	1,360
3,405	778	158	39	97	208	60	24	270	165	916
1,119	639	143	...	216	...	...	24	...	46	138
2,292	570	158	...	177	...	115	24	119	5	1,586
1,37,082	39,565	3,447	9,998	3,061	730	5,986	1,279	5,369	7,864	44,534
32,410	5,747	538	1,201	273	781	5,629	872	194	401	22,018
2,865	735	198	...	72	147	99	50	279	...	1,519
1,425	456	97	...	87	...	...	30	60	...	320
1,596	451	125	...	109	...	102	58	120	982	597
2,539	1,489	226	...	35	...	1	20	60	...	929
3,008	753	151	...	136	22	336	30	...	306	1,288
10,801	2,820	261	1,399	257	...	...	70	588	...	2,412
938	272	107	30	103	24	...	24	...	...	113
848	253	95	504	221	...	...	32	...	...	...
2,387	706	108	233	197	453	48	28	75	...	547
18,122	5,069	468	361	137	192	460	146	...	218	9,807
5,780	1,677	243	22	211	20	70	36	...	346	2,817
4,707	1,294	259	11	163	...	157	18	...	565	919
4,983	1,086	232	...	322	...	134	38	...	213	1,369

7		8				9	10							
Public health and convenience —(*concld.*).		Public Instruction.				Contributions (4).	Miscellaneous.							
Public Works (*k*).—(*concld.*)							Interest on loans (*a*).				Other items (to be specified in detail in as many columns as may be necessary) (*d*).			
Stores (4).	Total.	Schools and Colleges (*a*).	Contributions (*b*).	Libraries, Museums, Menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount (*b*).	Actual cost of works done for private individuals (*c*).	Law charges.	Rents.	Fairs.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	38,003	1,032	2,646	261	3,939	500	...	...	...	...	...	...	...	
...	9,647	1,857	330	...	2,187	...	...	...	...	...	4	...	...	
...	6,646	202	195	...	397	...	...	...	...	...	...	...	...	
...	2,44,734	7,895	655	...	8,550	26,781	...	48,078	...	...	...	...	...	
...	2,529	...	56	...	56	...	...	...	...	...	...	...	...	
...	7,686	843	156	...	999	...	...	...	...	...	...	...	...	
...	23,288	654	3,610	564	4,828	325	...	...	...	...	...	...	...	
...	7,765	781	580	...	1,361	...	...	...	...	...	...	...	...	
...	26,408	850	2,188	...	3,038	...	...	...	...	...	...	...	...	
15	7,779	508	75	...	583	...	...	...	...	...	...	...	...	
...	5,754	624	60	...	684	...	...	...	...	...	...	...	191	
...	6,525	1,088	227	...	1,315	...	...	...	...	...	...	...	...	
...	2,358	223	63	...	286	...	...	...	...	...	...	...	...	
...	5,159	322	180	...	502	...	...	...	...	...	...	...	300	
15	3,94,281	16,879	11,021	825	28,725	27,606	...	48,078	...	...	4	...	491	
...	73,158	5,662	6,643	500	12,805	...	...	...	...	432	81	200	...	
...	6,028	...	858	5	863	...	...	...	...	...	...	...	...	
...	2,545	...	535	5	540	...	...	...	...	...	...	...	...	
...	4,204	...	332	5	337	...	...	...	...	...	...	...	...	
...	5,397	...	648	5	653	...	...	...	...	...	...	...	...	
...	6,304	...	1,147	5	1,152	...	...	...	...	...	...	...	...	
...	19,897	461	2,650	...	3,111	...	...	...	...	85	12	...	...	
...	1,693	66	152	...	218	...	...	...	...	...	...	...	...	
...	2,130	159	150	...	309	...	...	...	...	...	39	13	...	
...	4,917	499	401	...	900	...	...	...	...	...	...	...	...	
7	37,131	1,900	1,689	360	3,949	...	...	...	...	12	12	137	...	
...	13,258	2,108	293	...	2,401	...	...	...	...	...	...	...	...	
...	8,432	1,484	367	...	1,851	...	...	...	...	...	...	...	...	
...	8,624	1,600	388	...	1,988	...	...	...	...	...	8	...	...	

Miscellaneous.													
Other items (to be specified in detail in as many columns as may be necessary) (*d*).													
Provident fund.	Census charges.	Plague charges.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Band contribution.	Forest establishment.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	958	958
...	124	...	...	...	...	...	...	...	...	...	...	...	128
...	84	...	...	...	...	...	...	...	...	...	...	12	96
853	542	2,110	...	...	...	...	...	...	...	...	...	1,369	52,952
...	107	...	...	...	...	...	...	...	...	...	...	2	109
...	...	...	...	...	...	...	...	...	...	...	...	13	18
...	...	...	...	...	24	835	1,400	...	...	...	...	210	2,469
...	386	...	...	...	...	...	...	...	...	...	...	734	1,120
58	...	...	...	...	...	...	...	...	...	...	...	186	244
...	123	...	...	...	...	...	...	...	...	...	...	201	324
...	104	...	...	...	...	...	...	...	...	...	...	38	333
...	134	...	...	...	...	...	...	...	...	...	...	33	167
...	81	...	...	...	...	...	...	...	...	...	...	4	85
...	188	...	...	...	...	...	...	...	...	...	...	6	494
911	1,873	2,110	...	...	24	835	1,400	...	...	...	...	3,766	59,492
...	124	...	42	...	...	...	170	...	98	...	...	4	1,151
...	180	...	16	...	...	...	...	...	...	...	...	3	199
...	137	...	22	...	...	...	...	...	...	...	...	6	165
...	...	...	...	...	...	...	...	...	...	...	...	77	77
...	220	...	21	...	...	...	...	...	...	...	...	55	296
...	263	...	...	...	...	...	...	...	...	...	...	34	297
...	...	...	...	...	...	...	55	...	...	...	...	489	641
...	...	...	...	...	..	...	5	...	...	...	...	...	5
...	...	...	...	...	...	...	15	...	...	...	...	...	67
...	...	...	...	...	...	...	26	...	...	...	...	...	26
...	87	...	5	...	...	...	...	...	...	...	...	48	301
...	...	...	...	...	...	...	...	...	...	...	...	87	87
.	...	...	...	...	...	...	...	...	...	...	...	85	85
...	...	...	17	...	...	...	...	...	...	...	...	...	25

North-Western Provinces and Oudh, during the year ending 31*st March* 1901—(continued).

11								12	13	Remarks.
Extraordinary and debt.										
Investments (*a*).		Payments to sinking fund (*b*).	Repayments of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Closing balance.	Grand Total.	
In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	7,119	75,036	
...	...	...	...	...	...	...	...	1,444	22,033	
4,873	...	...	...	...	...	...	4,873	6,336	22,984	
...	...	...	34,267	...	9,620	3,680	47,567	29,165	4,91,981	
...	...	...	...	...	...	...	...	2,996	8,152	
...	...	...	...	...	...	...	...	12,641	26,541	
10,024	...	...	...	...	...	25	10,049	15,212	76,412	
...	...	...	...	5	...	...	5	3,926	20,433	
...	...	...	...	...	...	...	...	13,478	58,073	
...	...	...	...	...	...	...	...	6,770	20,042	
...	...	...	...	...	...	...	...	7,933	19,507	
...	...	...	...	...	...	...	...	6,458	22,086	
...	...	...	...	...	...	...	...	434	5,613	
...	...	...	...	...	...	...	...	4,248	15,325	
14,897	...	...	34,267	5	9,620	3,705	62,494	1,18,160	8,84,218	
...	...	...	...	40	...	991	1,031	53,645	1,90,918	
...	...	...	...	...	...	...	...	2,561	14,466	
...	...	...	...	...	...	...	...	5,988	12,804	
...	...	...	...	...	...	...	...	4,747	12,359	
...	...	...	...	...	...	...	...	3,503	16,398	
...	...	...	...	...	...	...	...	6,704	21,403	
...	...	...	...	...	...	...	...	23,781	59,684	
...	...	...	...	...	...	...	...	690	3,968	
...	...	...	...	...	...	...	...	1,822	6,043	
...	...	...	...	...	...	...	...	5,102	14,133	
...	...	...	...	...	...	...	...	23,886	88,898	
2,886	...	...	...	...	...	...	2,886	12,639	42,255	
...	...	...	...	...	...	...	...	10,139	30,968	
...	...	...	...	...	...	...	...	3,605	23,915	

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the North-*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts (*b*).	Collection of tolls on roads and ferries (*c*).	Survey of land (*d*).	Refunds (*e*).	Pensions and gratuities (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand (*concluded*).	Sháhjahánpur	55	Sháhjahánpur ...	5,154	7,234	...	1,355	34	...	13,777
		56	Tilhar ...	1,291	2,363	...	...	...	...	3,654
	Pilibhít ...	57	Pilibhít ...	1,747	3,886	...	20	...	...	5,653
		58	Bisalpur ...	229	1,166	...	...	...	...	1,395
			Divisional Total...	26,595	54,116	...	2,181	147	242	83,281
Allahabad.	Cawnpore ...	59	Cawnpore ...	21,166	55,398	...	533	15	50	77,162
	Fatehpur ...	60	Fatehpur ...	574	1,993	...	...	...	...	2,567
	Bánda ...	61	Bánda ...	1,117	3,737	...	...	...	90	4,944
	Allahabad ...	62	Allahabad ...	12,839	23,468	...	...	...	84	36,391
	Jhánsi ...	63	Jhánsi ...	1,487	3,942	...	...	20	...	5,449
		64	Mau-Ránipur ...	709	2,410	...	...	...	54	3,173
		65	Lalitpur ...	757	1,440	...	...	...	...	2,197
	Jalaun ...	66	Orai ...	183	919	...	...	1	...	1,103
		67	Kálpi ...	670	1,884	...	9	...	...	2,563
		68	Kúnch ...	654	2,481	...	...	...	...	3,135
			Divisional Total...	40,156	97,672	...	542	36	278	1,38,684
Benares.	Benares ...	69	Benares ...	10,826	26,879	4,294	60	995	30	43,084
	Mirzapur ...	70	Mirzapur ...	3,569	4,857	...	...	7	...	8,433
		71	Chunár ...	609	1,000	...	...	24	...	1,633
	Jaunpur ...	72	Jaunpur ...	2,246	6,058	...	...	...	...	8,304
	Gházipur ...	73	Gházipur ...	1,248	5,578	...	...	38	102	6,966
	Ballia ...	74	Ballia ...	426	1,431	...	...	...	...	1,857
			Divisional Total...	18,924	45,803	4,294	60	1,064	132	70,277
Gorakhpur.	Gorakhpur ...	75	Gorakhpur ...	3,642	6,207	...	...	15	...	9,864
	Azamgarh ...	76	Azamgarh ...	960	2,528	...	...	20	33	3,541
			Divisional Total...	4,602	8,735	..	...	35	33	13,405
Kumaun.	Almora ...	77	Almora ...	627	1,117	...	30	90	...	1,864
	Naini Tál ...	78	Naini Tál ...	6,631	1,881	3,005	...	1,878	140	13,535
		79	Káshipur ...	692	...	1,128	...	52	39	1,911
		80	Haldwáni ...	732	239	...	...	...	...	971
			Divisional Total ...	8,682	3,237	4,133	30	2,020	179	18,281

6					7			
Public safety.					Public health and convenience.			
					Water supply.		Drainage.	
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.) (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts) (*c*).	Rewards for destruction of wild animals and snakes (*d*).	Total.	Capital outlay (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay (*b*) (1).	Establishment, repairs, &c. (*b*) (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,393	14,419	...	17,812	81	266	708	563
...	705	3,054	...	3,759	...	59	...	114
...	2,712	5,386	...	8,098	...	...	876	241
...	400	1,266	...	1,666	...	...	...	127
95	29,714	89,976	13	1,19,798	545	1,857	4,317	5,479
86	16,149	16,695	...	32,930	12,046	65,645	3,713	11,549
...	669	2,439	...	3,108	...	...	411	67
...	910	3,359	...	4,269	145	...	66	...
3	9,797	28,291	...	38,091	695	52,222	...	...
...	1,689	7,439	49	9,177	...	99	510	291
...	375	3,229	10	3,614	...	110	1,283	198
...	494	1,465	2	1,961	...	2,621	...	54
...	295	1,116	...	1,411	...	43	...	84
...	547	1,913	...	2,460	...	146	793	137
...	323	2,117	...	2,440	...	76	1,002	199
89	31,248	68,063	61	99,461	12,886	1,20,962	7,778	12,579
...	12,653	35,882	...	48,535	...	86,963	95,825	6,352
...	3,518	9,949	...	13,467	...	...	...	335
...	511	1,273	...	1,784	...	...	...	400
...	2,079	8,177	29	10,285	...	...	...	...
...	723	6,631	...	7,354	200	154	...	...
...	786	1,804	10	2,600	...	51	5	7
...	20,270	63,716	39	84,025	200	87,168	95,830	7,163
...	4,529	7,605	...	12,134	...	...	159	401
...	838	2,002	...	2,840	...	...	512	632
...	5,367	9,607	...	14,974	...	...	671	1,033
...	484	1,191	...	1,675	...	581	...	1,047
...	1,723	3,680	2	5,405	3,278	28,693	4,363	7,374
...	400	1,904	...	2,304	...	...	...	850
...	607	654	...	1,261	...	...	...	122
...	3,214	7,429	2	10,645	3,278	29,274	4,363	9,393

Public health and convenience—(*continued*).

Conservancy (including road cleaning and watering) and latrines (*c*).	Hospitals and dispensaries (*d*).	Vaccination (*e*).	Markets and slaughter-houses (*f*).	Pounds (*g*).	Dâk bungalows and sarâis (*h*).	Arboriculture, public gardens, and experimental cultivation (*i*).	Registration of births and deaths (*j*).	Public Works (*k*).	
								Establishment (1).	Buildings (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,864	6,963	493	1,870	412	402	934	49	1,298	255
4,118	1,361	158	638	64	8	89	12	195	....
10,071	1,750	251	507	260	...	716	82	...	...
1,427	101	123	30	151	...	68	24	48	1,711
1,29,889	33,983	4,133	6,806	3,160	2,049	8,843	1,619	2,917	4,997
1,28,334	8,154	544	1,221	673	...	2,579	404	1,930	16
4,148	377	150	324	101	...	192	48	...	117
5,625	1,250	214	...	295	...	378	30	246	439
72,588	12,618	1,374	3,055	266	362	2,275	278	5,226	968
14,653	825	174	925	148	60	1,452	62	316	47
3,538	1,479	170	132	230	10	25	...	408	42
3,665	459	170	330	119	66	617	24	171	...
2,057	599	129	16	162	47	345	24	...	...
2,358	456	146	75	125	...	88	24	...	....
1,999	612	126	132	142	121	76	60	84	165
2,38,965	26,829	3,197	6,210	2,281	666	8,027	954	8,381	1,794
76,592	4,550	1,146	9,056	635	...	823	1,406	6,234	1,357
20,943	4,430	465	625	220	30	1,278	22	567	120
1,899	842	140	52	87	...	48	120	108	116
10,557	1,535	227	210	132	89	242	96	360	2,961
15,882	3,205	337	352	216	...	499	24	360	...
2,396	410	180	429	174	99	...	48	...	...
1,28,269	14,972	2,495	10,724	1,464	218	2,890	1,716	7,629	4,554
18,303	840	321	143	400	...	452	140	980	3,338
5,607	1,240	144	...	126	52	513	60	143	124
23,910	2,080	465	143	526	52	965	200	1,123	3,462
4,017	444	132	...	102	9	56	...	...	342
20,850	1,512	189	...	12	...	109	...	3,580	1,165
2,073	849	142	...	326	57	169	61	...	30
3,612	250	156	682	278	...	121	...	...	1,598
30,552	3,055	619	682	718	66	455	61	3,580	3,135

7				8				9	10			
Public health and convenience—(*concld.*).				Public Instruction.				Contributions (4).	Miscellaneous.			
Public Works (*k*).—(*concld.*).									Interest on loans (*a*).			
Roads (3).	Stores (4).	Recreation flats (5).	Total.	Schools and Colleges (*a*).	Contributions (*b*).	Libraries, Museums, Menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount (*b*).	Actual cost of works done for private individuals (*c*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,590	49	...	45,797	1,863	3,739	...	5,602	1,000	...	129	...	...
772	...	...	7,588	...	824	...	824	...	...	...	...	...
6,903	...	...	21,657	558	6,105	...	6,663	...	...	...	...	...
70	...	...	3,880	300	142	...	442	...	...	...	...	...
61,990	56	...	2,72,640	16,660	27,063	885	44,608	1,000	...	129	...	529
59,166	...	...	2,95,974	1,506	3,387	...	4,893	1,136	...	32,467	...	...
542	...	...	6,477	246	819	...	1,065	...	...	...	...	...
1,562	...	...	10,250	1,086	694	...	1,780	22	...	...	...	...
28,372	94	...	1;80,393	2,612	8,714	...	11,326	66	...	57,496	...	184
5,782	...	...	25,344	3,971	...	...	3,971	4,288	...	...	...	...
1,847	...	...	9,492	630	140	...	770	...	...	...	...	...
308	...	...	8,604	864	137	...	1,001	...	...	...	...	...
2,274	...	...	5,780	131	599	...	730	...	...	...	...	...
410	...	...	4,758	942	292	...	1,234	...	...	...	...	...
1,451	...	...	6,245	1,424	259	...	1,683	...	...	...	...	...
1,01,714	94	...	5,53,317	13,412	15,041	...	28,453	5,512	...	89,963	...	184
23,244	...	...	3,20,183	2,894	2,260	300	5,454	1,707	33,187	56,881	...	...
5,756	...	...	34,791	1,875	1,972	180	4,027	...	...	...	...	...
410	...	...	4,222	322	137	...	459	...	...	...	...	...
7,753	170	...	24,332	3,603	...	120	3,723	...	...	...	...	...
7,120	125	...	28,474	953	2,368	204	3,525	...	...	...	...	...
1,524	...	...	5,392	409	562	120	1,091	342	...	...	...	...
51,807	295	...	4,17,394	10,056	7,299	924	18,279	2,049	33,187	56,881	...	...
6,762	...	...	32,239	9,161	784	...	9,945	5,192	...	...	...	...
1,918	...	...	11,071	204	1,537	...	1741	...	...	...	...	...
8,680	...	...	43,310	9,365	2,321	...	11,686	5,192	...	...	...	...
279	...	...	7,009	400	...	...	400	437	...	...	...	...
8,117	271	738	80,251	250	172	...	422	...	10	8,000	...	21
316	...	...	4,873	1,074	...	...	1,074	307	...	248	...	...
235	...	...	7,054	100	...	...	100	...	...	...	...	...
8,947	271	738	99,187	1,824	172	...	1,996	744	10	8,248	...	21

Miscellaneous—*(concluded)*.

Other items (to be specified in detailin as many columns as may be necessary) *(d)*

Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial ground.	Revenue on nazúl land.	Band contribution.	Forest establishment.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
381	...	...	56	...	...	54	...	...	...	67	...	92	...	...	431	1,210
...	23	...	...	...	...	...	...	...	...	...	...	...	...	...	370	393
17	...	...	...	182	...	10	...	...	...	...	...	...	...	...	1,384	1,593
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	190	190
550	373	...	56	1,193	...	187	...	...	...	338	...	190	...	...	3,263	6,808
...	...	...	...	639	...	...	...	...	...	...	...	...	...	...	5,639	38,745
...	...	...	...	18	...	...	...	...	...	...	...	...	...	...	...	18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,169	1,169
...	1,495	...	...	1,135	...	...	...	...	...	...	...	...	...	...	...	60,310
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,169	1,169
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	8
...	...	...	...	82	...	...	...	...	...	...	...	...	...	...	...	82
...	...	...	14	164	...	...	...	...	...	...	...	...	...	...	...	178
...	...	...	25	145	...	...	...	262	...	...	...	...	...	...	...	432
...	1,495	...	39	2,183	...	...	...	262	...	...	...	...	...	...	7,985	1,02,111
...	...	...	...	...	3,594	...	...	...	...	...	109	...	...	...	4,313	98,084
...	548	...	...	569	...	...	...	...	...	...	3,804	...	...	...	226	5,147
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	74	...	...	...	...	...	...	...	...	1,338	1,412
...	...	...	...	...	954	...	...	...	...	...	...	...	...	...	115	1,069
...	...	...	...	100	281	...	6	...	...	...	...	...	...	...	11	398
...	548	...	...	669	4,829	74	6	...	...	...	3,913	...	...	...	6,005	1,06,112
63	71	3,330	...	...	...	...	...	...	...	...	...	...	...	...	263	3,727
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,067	1,067
63	71	3,330	...	...	...	...	...	...	...	...	...	...	...	...	1,330	4,794
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	16
...	...	...	260	...	...	...	...	...	...	...	...	...	...	600	1,394	10,285
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	248
...	...	...	...	...	366	...	13	...	...	...	...	...	...	...	...	379
...	...	...	260	...	366	...	13	...	...	...	...	...	...	600	1,410	10,928

Western Provinces and Oudh, during the year ending 31st March 1901—(continued).

11								12	13	
Extraordinary and debt.										
Investments (*a*).		Payments to sinking fund (*b*).	Repayments of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Closing balance.	Grand Total.	Remarks.
In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	4,610	...	...	139	4,749	28,131	1,18,078	
...	...	...	...	...	...	...	...	31,553	47,771	
...	...	...	...	...	...	...	...	20,777	64,441	
...	...	...	...	...	...	...	...	2,612	10,185	
2,886	...	...	4,610	40	...	1,130	8,666	2,41,885	7,78,687	
...	...	...	21,524	...	...	1,200	22,724	1,61,052	6,34,616	
...	...	...	...	...	...	...	...	2,736	15,971	
...	...	...	...	...	...	...	...	5,100	27,534	
...	...	...	42,606	...	...	...	42,606	30,624	3,99,807	
...	...	...	...	575	...	60	635	12,448	62,481	
...	...	...	...	...	...	...	...	5,623	22,672	
...	...	...	...	...	...	...	...	15,812	29,583	
...	...	...	...	120	...	...	120	2,470	11,696	
...	...	...	...	300	...	...	300	6,069	17,562	
...	...	...	...	...	...	...	...	10,814	24,749	
...	...	...	64,130	995	...	1,260	66,385	2,52,748	12,46,671	
...	...	...	18,659	10,190	...	...	28,849	2,89,702	8,35,598	
...	...	...	...	...	...	...	..	5,417	71,282	
...	...	...	...	...	...	...	...	1,454	9,554	
...	...	...	...	...	...	...	...	15,706	63,762	
...	...	...	...	...	...	...	...	12,292	59,680	
...	...	...	...	...	...	...	...	5,528	17,208	
...	...	...	18,659	10,190	...	...	28,849	3,30,099	10,57,084	
...	...	...	...	...	...	20	20	20,479	93,600	
...	...	...	...	..	...	...	...	10,883	31,143	
...	...	...	...	...	...	20	20	31,362	1,24,743	
...	...	...	...	...	...	45	45	3,070	14,516	
...	...	...	4,854	..	...	...	4,854	52,206	1,66,958	
...	...	...	151	...	...	...	151	3,295	14,163	
...	...	...	...	...	...	...	...	2,797	12,562	
...	...	...	5,005	...	...	45	5,050	61,368	2,08,199	

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the North-*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts) (*b*).	Collection of tolls on roads and ferries (*c*).	Survey of land (*d*).	Refunds (*e*).	Pensions and gratuities (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	15,546	27,090	231	...	135	2,980	45,982
	Unao ...	82	Unao ...	420	202	...	...	20	...	642
	Rae Bareli ...	83	Rae Bareli ...	1,299	3,890	...	...	...	...	5,189
	Sítápur ...	84	Sítápur ...	2,917	4,816	...	...	40	60	7,833
		85	Khairabad ...	896	1,714	...	167	...	...	2,777
	Hardoi ...	86	Hardoi ...	336	733	...	...	...	10	1,079
		87	Shahabad ...	293	695	...	...	52	...	1,040
		88	Sandíla ...	611	1,847	...	...	...	48	2,506
		89	Sándi ...	103	345	...	...	...	...	448
		90	Pihání ...	80	345	...	...	...	...	425
	Kheri ...	91	Lakhimpur ...	1,823	553	...	...	...	...	2,376
		92	Muhamdi ...	123	119	...	...	...	...	242
			Divisional Total...	24,447	42,349	231	167	247	3,098	70,539
FYZABAD.	Fyzabad ...	93	Fyzabad ...	3,636	6,363	...	...	...	...	9,999
		94	Tánda ...	346	485	...	...	...	...	831
	Gonda ...	95	Gonda ...	1,765	2,247	...	550	...	...	4,562
		96	Nawábganj ...	1,108	...	...	...	...	...	1,108
		97	Utraula ...	95	282	...	...	...	...	377
		98	Balrámpur ...	724	223	...	10	2	...	959
	Bahraich ...	99	Bahraich ...	3,339	2,820	...	...	...	...	6,159
		100	Nánpára ...	734	1,281	...	...	...	...	2,015
		101	Bhinga ...	305	68	...	...	...	...	373
	Sultánpur ...	102	Sultánpur ...	1,531	2,100	...	...	19	...	3,650
	Bela Partábgarh	103	Bela (Partábgarh)	945	1,608	...	...	...	...	2,553
	Bara Banki ...	104	Nawábganj (Bara Banki).	1,526	2,315	...	...	...	...	3,841
			Divisional Total...	16,054	19,792	...	560	21	...	36,427
			GRAND TOTAL, 1900-01.	1,98,774	4,20,373	8,683	5,238	3,665	5,610	6,42,343
			Grand Total, 1899-00.	*1,81,972*	*3,49,485*	*1,633*	*8,185*	*4,034*	*2,942*	*5,48,251*

6					7			
Public safety.					Public health and convenience.			
					Water supply.		Drainage.	
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps and oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,188	12,164	56,098	...	69,450	...	51,432	66	3,949
...	122	1,249	...	1,371	...	...	379	...
...	957	2,555	2	3,514	...	...	...	54
110	1,850	2,593	...	4,553	...	204	...	274
...	148	1,851	...	1,999	...	...	...	...
...	739	1,670	...	2,409	492	64	335	183
...	314	2,643	...	2,957	150	24	200	...
...	225	2,200	...	2,425	200	69	199	123
...	...	1,372	...	1,372	...	...	...	10
...	56	987	...	1,043	...	34	...	46
...	1,188	1,309	...	2,497	...	542	257	178
...	150	728	...	878	...	15	235	...
1,298	17.913	75,255	2	94,468	842	52,384	1,671	4,817
2	2,697	11,474	...	14,178	...	...	429	156
...	...	2,543	...	2,543	...	38	...	13
...	733	2,072	...	2,805	...	115	...	38
...	205	1,147	...	1,352	...	...	...	80
...	...	708	...	708	...	48	...	16
...	242	1,499	...	1,741	...	2	...	86
...	1,147	3,474	10	4,631	...	137	4,396	58
...	571	1,450	4	2,025	...	106	640	...
...	98	646	2	746	...	10	...	1
...	325	1,236	...	1,561	...	42	...	347
...	359	994	...	1,353	185	...	90	...
...	503	2,663	...	3,166	...	197	145	593
2	6,880	29,906	16	36,804	185	695	5,700	1,388
1,835	1,62,154	5,02,260	412	6,66,661	88,636	3,88,586	1,42,385	66,822
580	*1,49,860*	*4,94.528*	*571*	*6,45,539*	*79,382*	*3,56.412*	*1,37,948*	*44,198*

Public health and convenience—(*continued*).

Conservancy (including road cleaning and watering) and latrines (*c*).	Hospitals and dispensaries (*d*).	Vaccination (*e*).	Markets and slaughter-houses (*f*).	Pounds (*g*).	Dâk bungalows and sarâis (*h*).	Arboriculture, public gardens, and experimental cultivation (*i*).	Registration of births and deaths (*j*).	Public Works (*k*).	
								Establishment (1).	Buildings (2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,00,562	6,397	2,479	2,659	1,067	...	106	212	4,269	1,717
2,511	806	112	4	378	...	...	24	24	1 28
7,617	1,069	156	505	192	...	1,735	84	366	746
11,335	820	188	177	447	215	1,080	133	817	3 ,527
2,119	426	146	...	217	...	...	24	...	24
4,472	976	104	247	240	...	424	25	...	...
3,813	140	107	...	247	...	52	24	...	499
2,707	850	112	80	206	...	...	36	...	45
1,233	250	109	...	203	4	...	23	...	...
839	25	101	...	251	18	...	24	...	...
4,035	384	116	157	632	184	408	14	...	3,715
655	...	149	30	272	100	...	14	...	...
1,41,898	12,093	3,879	3,859	4,352	521	3,805	637	5,476	10,401
28,817	1,738	405	279	383	222	146	24	616	211
4,405	160	177	...	113	...	...	...	...	542
5,222	1,283	233	...	541	66	200	24	120	33
1,462	375	110	5	242	59	96	...	48	1,778
705	183	137	...	162	39	...	...	...	...
1,473	...	129	169	333	...	....	104	84	...
6,716	2,574	298	52	559	197	732	11	405	93
2,379	514	240	...	366	63	...	...	32	...
775	82	168	...	563	9	...	...	...	31
3,957	1,007	145	1,832	319	...	1,771	24	...	107
2,069	770	142	24	167	...	862	5	...	1,042
6,41[illegible]	790	125	214	261	655	167	135	353	46
64,395	9,476	2,309	2,575	4,009	1,310	3,974	327	1,658	3,883
0,75,387	1,72,764	24,987	48,626	24,354	7,070	41,410	8,591	43,293	49,691
9,86 053	*1,19,683*	*25,169*	*38,642*	*23,294*	*6,761*	*44,869*	*8,350*	*40,404*	*43,573*

7				8				9	10			
Public health and convenience—(*concluded*).				Public Instruction.				Contributions (4).	Miscellaneous.			
Public Works (*k*)—(*concld.*).									Interest on loans (*a*).			
Roads (3).	Stores (4).	Recreation flats (5).	Total.	Schools and Colleges (*a*).	Contributions (5).	Libraries, Museums, Menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount (5).	Actual cost of works done for private individuals (*c*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28,477	...	...	2,03,392	9,599	6,518	120	16,237	9,000	...	46,624	...	...
221	...	...	4,587	100	...	...	100	...	...	...	...	...
4,941	...	...	17,465	1,367	...	...	1,367	881	...	...	...	...
3,122	...	...	22,339	...	1,709	211	1,920	1,554	...	...	...	...
322	...	...	3,278	...	180	...	180	287	...	53	...	...
3,032	...	...	10,594	750	...	39	789	523	...	...	...	...
732	...	...	5,988	...	500	78	578	420	...	...	...	...
1,341	...	...	5,968	350	350	96	796	350	...	...	...	...
151	...	...	1,983	145	201	24	370	...	...	...	...	...
39	...	...	1,377	143	166	24	333	...	...	...	...	...
2,114	25	...	12,711	625	285	...	910	100	...	...	...	...
115	...	...	1,585	...	75	...	75	144	...	...	...	...
44,607	25	...	2,91,267	13,079	9,984	592	23,655	13,259	...	46,677	...	...
8,613	...	...	42,039	...	2,285	300	2,585	6,049	...	...	...	1
1,315	..	...	6,763	22	531	...	553	...	...	...	...	...
3,347	...	...	11,222	807	342	60	1,209	...	...	...	...	...
666	...	...	4,921	146	...	...	146	...	...	...	...	...
36	...	...	1,326	417	...	...	417	...	...	...	...	...
217	...	...	2,597	150	309	...	459	...	...	...	...	...
1,538	...	...	17,766	905	...	...	905	200	...	...	...	...
361	...	...	4,701	37	...	...	37	...	...	...	...	...
14	...	...	1,653	185	...	...	185	...	...	...	...	...
1,578	...	...	11,129	566	230	100	896	...	...	...	...	...
844	...	...	6,200	108	182	...	290	...	...	...	...	...
1,463	...	...	11,559	1,004	...	60	1,064	...	...	...	...	11
19,992	...		1,21,876	4,347	3,879	520	8,746	6,249	...	...	...	12
4,13,073	826	738	25,97,239	1,07,361	92,717	5,286	2,05,364	1,21,140	33,197	2,72,322	...	1,335
4,10,072	*1,777*	...	*23,66,587*	*94,173*	*49,715*	*5,834*	*1,49,722*	*2,66,950*	*33,682*	*3,05,004*	...	*1,076*

Miscellaneous.

Other items (to be specified in detail in as many columns as may be necessary) (*d*).

Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds	Revenue on nazúl land.	Band contribution.	Forest establishment.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	4,053	1,495	285	...	...	...	...	...	...	...	...	7	52,464
...	...	...	...	70	...	...	...	...	...	...	...	...	...	...	...	70
...	...	...	...	...	...	8	...	...	...	...	...	...	...	...	613	621
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	321	321
2	...	...	...	34	...	...	...	...	...	...	...	...	...	...	6	95
...	...	...	...	...	599	...	...	...	24	...	...	...	...	...	256	879
...	...	...	...	...	695	...	...	...	16	...	...	...	...	...	1	712
...	...	...	...	...	418	...	...	...	24	...	...	...	...	...	123	565
...	...	...	...	47	17	...	...	...	7	...	...	...	...	...	...	71
...	...	...	...	22	8	...	...	...	9	...	...	...	...	...	...	39
...	...	...	...	...	217	...	...	...	...	...	...	...	...	...	...	217
...	...	...	...	50	75	...	...	...	...	...	...	...	...	...	...	125
2	...	...	..	4,276	3,524	293	...	...	80	...	...	...	...	...	1,327	56,179
190	...	...	...	468	...	...	...	...	...	...	...	...	...	...	...	659
...	...	...	...	54	...	...	...	...	...	...	...	...	...	...	...	54
21	260	...	...	...	...	93	...	...	...	...	...	...	...	...	129	503
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	35
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
100	...	...	...	188	...	28	...	...	...	...	...	...	...	...	240	556
133	...	...	...	76	...	...	...	...	...	...	...	...	...	...	182	391
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	11
...	...	...	...	35	...	...	...	...	...	...	...	...	...	...	80	115
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	422	422
...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...	20
444	260	...	...	830	...	121	...	...	...	...	...	...	...	...	1,099	2,766
2,219	4,321	21,866	1,560	11,873	11,205	679	34	286	988	1,738	3,913	190	500	600	29,361	3,98,187
1,426	*12,822*	*13,967*	...	...	...	...	...	...	...	...	...	...	...	...	*54,131*	*4,22,108*

Western Provinces and Oudh, during the year ending 31st March 1901—(concluded).

11								12	13	
Extraordinary and debt.										
Investments (*a*).		Payments to sinking fund (*b*).	Repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Closing balance.	Grand Total.	Remarks.
In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	29,322	...	...	400	29,722	24,421	4,50,668	
...	...	...	...	...	...	...	...	1,485	8,255	
...	...	...	...	...	...	...	...	14,488	43,525	
...	...	...	...	...	...	...	...	24,028	62,548	
...	...	...	250	...	...	...	250	2,533	11,399	
...	...	...	...	...	...	...	...	5,129	21,402	
...	...	...	...	...	...	...	...	4,848	16,543	
...	...	...	...	...	...	...	...	4,094	16,704	
...	...	...	...	...	...	...	...	1,249	5,493	
...	...	...	...	...	50	...	50	1,200	4,467	
14,633	...	...	...	...	...	...	14,633	6,426	39,870	
...	...	...	...	...	...	...	...	922	3,971	
14,633	...	...	29,572	...	50	400	44,655	90,823	6,84,845	
...	...	...	...	...	...	15	15	20,152	95,671	
...	...	...	...	...	...	...	...	863	11,607	
...	...	...	...	...	...	...	...	5,372	25,673	
...	...	...	...	...	...	...	...	1,459	9,021	
...	...	...	...	...	...	...	...	313	3,141	
...	...	...	...	...	...	...	...	2,289	8,045	
...	...	...	...	...	...	...	...	17,416	47,633	
...	...	...	...	50	...	...	50	1,823	11,042	
...	...	...	...	...	...	...	...	97	3,065	
...	...	...	...	...	...	...	...	3,141	20,492	
...	...	...	...	60	...	...	60	4,523	15,401	
...	...	...	...	...	...	...	...	6,621	26,271	
...	...	...	...	110	...	15	125	64,069	2,77,062	
32,416	...	...	1,71,692	11,540	9,670	7,995	2,33,313	14,37,573	63,01,821	
70,178	...	...	*2,20,034*	*38,582*	*909*	*2,865*	*3,32,568*	*11,50,494*	*58,82,219*	

STATEMENTS No. IV.

AND

ABSTRACT STATEMENT.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	24,039	2,75,647	5,923	2,69,724	7,481	11 9 0
	Saháranpur ...	2	Saháranpur ...	63,809	12,73,366	7,87,332	4,86,034	13,563	7 24 10
		3	Hardwár Union ...	25,596	1,87,167	2,962	1,84,205	5,889	7 7 14
		4	Deoband ...	20,167	3,59,926	2,97,877	62,049	1,686	3 3 1
		5	Roorki ...	17,148	1,44,675	39,190	1,05,485	3,296	6 6 1
	Muzaffarnagar ...	6	Muzaffarnagar ...	23,444	1,69,862	47,775	1,22,087	3,055	5 8 2
		7	Kandhla ...	11,563	91,279	24,412	66,867	2,131	5 31 5
		8	Kairana ...	19,304	1,34,835	11,857	1,22,978	3,889	6 14 10
	Meerut ...	9	Meerut ...	1,18,129	8,62,998	94,302	7,68,696	40,266	6 20 5
		10	Ghaziabad ...	11,275	95,909	78,579	17,330	427	1 21 7
		11	Baraut ...	7,703	58,960	16,694	42,266	917	6 0 4
		12	Bághpat ...	5,972	49,360	5,969	43,391	1,093	7 10 10
		13	Hápur ...	17,796	3,56,613	2,12,608	1,44,005	5,949	8 3 11
		14	Sardhana ...	12,467	86,426	8,511	77,915	2,901	6 10 0
	Bulandshahr ...	15	Bulandshahr ...	18,959	2,12,469	85,547	1,26,922	3,170	6 27 12
		16	Anúpshahr ...	8,601	66,136	21,147	44,989	1,181	5 9 3
		17	Khurja ...	29,277	3,75,724	2,17,019	1,58,705	4,269	5 16 13
		18	Sikandrabad ...	15,290	3,41,784	2,52,851	88,933	2,123	5 32 10
	Aligarh ...	19	Koil (Aligarh) ...	70,434	8,54,352	4,05,139	4,49,213	13,126	6 15 1
		20	Háthras ...	42,578	4,46,847	...	4,46,847	10,796	10 19 12
		21	Atrauli ...	16,561	1,21,649	43,451	78,198	2,670	4 28 14
		22	Sikandra Rao ...	11,372	71,387	16,848	54,539	1,807	4 31 13
			Divisional Total...	5,91,684	66,37,371	26,75,993	30,61,378	1,31,685	6 27 12

Refined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
7,923	496	7,427	2,787	0 12 6
71,529	39,393	32,136	4,017	0 20 2
8,530	...	8,530	2,133	0 13 5
1,914	1,697	217	62	0 0 7
5,185	502	4,683	676	0 10 15
...	...	...	...	...
2,260	12	2,248	843	0 7 12
2,800	46	2,754	775	0 5 11
32,294	4,730	27,564	7,634	0 9 5
3,492	16	3,476	977	0 12 2
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
2,529	102	2,427	425	0 7 12
5,530	1,317	4,213	1,185	0 8 14
1,988	281	1,707	480	0 7 15
17,664	3,516	14,148	3,979	0 19 5
5,072	918	4,154	1,168	0 10 14
33,287	7,935	25,352	6,331	0 14 6
...	...	...	...	...
3,559	490	3,069	767	0 7 6
3,195	146	3,049	572	0 10 11
2,08,751	61,597	1,47,154	34,811	0 9 15

8				
Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
22,046	472	21,574	3,382	0 35 14
1,37,694	1,05,490	32,204	2,306	0 20 3
12,504	...	12,504	1,561	0 19 9
22,058	848	21,210	1,988	1 2 1
7,533	100	7,433	465	0 17 5
4,784	105	4,679	292	0 8 0
583	...	583	27	0 2 0
11,158	2,887	8,271	708	0 17 2
70,312	18,258	52,054	3,253	0 17 10
12,672	66	12,606	1,050	1 4 11
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
10,123	778	9,345	478	0 30 0
15,060	1,957	13,103	1,120	0 27 10
9,031	3,510	5,521	518	0 25 11
38,909	6,464	32,445	3,039	1 4 5
72,175	61,790	10,385	841	0 27 3
1,18,884	15,655	1,03,229	9,678	1 18 10
...	...	...	...	...
16,720	185	16,535	1,551	0 39 15
8,111	96	8,015	501	0 28 3
5,90,357	2,18,661	3,71,696	32,758	0 25 4

Ghí.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
3,924	71	3,853	1,997	0 6 7
6,797	386	6,411	3,385	0 4 3
5,399	...	5,399	3,596	0 8 7
1,331	39	1,292	904	0 2 9
1,680	41	1,639	819	0 3 13
3,774	1,064	2,710	1,355	0 4 9
752	17	735	367	0 2 9
1,349	337	1,012	506	0 2 1
12,846	1,688	11,158	11,158	0 3 12
2,557	1,091	1,466	733	0 5 3
516	27	489	244	0 2 8
567	10	557	609	0 3 11
3,290	1,369	1,921	961	0 4 5
717	24	693	346	0 2 3
2,298	202	2,096	1,081	0 4 7
846	34	812	406	0 3 12
14,798	13,997	801	375	0 1 1
3,386	1,888	1,498	772	0 4 0
8,311	1,296	7,042	3,521	0 4 0
7,062	...	7,062	3,531	0 6 10
764	23	741	370	0 1 12
798	430	368	184	0 1 5
83,762	24,007	59,755	37,220	0 4 0

CLASS I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
mds. 3,90,391 rs. 41,238	mds. 38,870 rs. 31	mds. 3,51,521 rs. 41,207	17,968	mds. 14 24 14 rs. 1 11 5
mds. 15,62,551 rs. 1,60,802	mds. 9,42,060 rs. 4,394	mds. 6,20,491 rs. 1,56,408	29,606	mds. 9 29 0 rs. 2 7 2
mds. 2,89,801 rs. 2,45,288	mds. 2,972 rs. 369	mds. 2,86,829 rs. 2,44,919	15,221	mds. 11 8 4 rs. 9 9 1
mds. 3,94,154 rs. 71,289	mds. 3,04,834 rs. 1,423	mds. 89,320 rs. 69,866	5,583	mds. 4 15 2 rs. 3 7 5
mds. 1,59,072	mds. 39,832	mds. 1,19,240	6,614	mds. 6 38 2
mds. 2,59,767 rs. 8,612	mds. 49,469 rs. 248	mds. 2,00,298 rs. 8,364	6,493	mds. 8 21 12 rs. 0 5 8
mds. 1,07,923 rs. 2,209	mds. 24,450 ...	mds. 83,473 rs. 2,209	3,826	mds. 7 8 12 rs. 0 3 0
mds. 1,77,684	15,402	mds. 1,62,282	7,028	mds. 8 16 4
mds. 12,25,326 rs. 1,37,359	mds. 1,28,070 rs. 21,609	mds. 10,97,256 rs. 1,15,750	78,094	mds. 9 11 9 rs. 0 15 8
mds. 1,81,522 rs. 37,299	mds. 79,795 rs. 44	mds. 1,01,727 rs. 37,255	4,413	mds. 9 0 14 rs. 3 4 10
mds. 63,902 rs. 12,743	mds. 13,085 rs. 53	mds. 50,817 rs. 12,690	2,363	mds. 6 23 14 rs. 1 10 4
mds. 74,406 rs. 59,537	mds. 9,996 rs. 8,347	mds. 64,410 rs. 51,190	2,685	mds. 10 31 8 rs. 8 9 2
mds. 3,77,926 rs. 47,169	mds. 2,14,880 rs. 3,500	mds. 1,63,046 rs. 43,669	8,172	mds. 9 6 7 rs. 2 2 8
mds. 1,04,822 rs. 26,606	mds. 9,415 ...	mds. 95,407 rs. 26,606	4,788	mds. 7 26 2 rs. 2 2 2
mds. 2,45,159 rs. 1,31,080	mds. 89,410 rs. 17,136	mds. 1,55,749 rs. 1,13,944	7,896	mds. 8 8 9 rs. 6 0 2
mds. 86,181 rs. 11,906	mds. 24,970 ...	... rs. 11,906	3,121	mds. 7 4 10 rs. 1 6 2
mds. 4,71,244 rs. 4,98,575	mds. 2,49,111 rs. 4,23,979	mds. 2,22,133 rs. 74,596	13,243	mds. 7 23 8 rs. 2 8 9
mds. 33,030 rs. 1,66,775	mds. 3,18,314 rs. 65,821	mds. 1,14,716 rs. 1,00,954	6,189	mds. 7 20 1 rs. 6 9 7
mds. 10,14 833 rs. 27,54,219	mds. 4,29,997 rs. 10,08,650	mds. 5,84,836 rs. 17,45,569	38,639	mds. 8 12 2 rs. 2 7 7
mds. 5,08,592 rs. 15,96,340	... ...	mds. 5,08,592 rs. 15,96,340	22,273	mds. 11 38 0 rs. 37 7 10
mds. 1,82,767 rs. 5,75,915	mds. 44,284 rs. 1,58,000	mds. 1,38,483 rs. 4,17,915	6,411	mds. 8 14 7 rs. 25 3 9
mds. 1,13,793 rs. 3,51,834	mds. 17,611 rs. 95,690	mds. 96,182 rs. 2,56,144	3,795	mds. 8 18 5 rs. 22 8 4
mds. 84,14,846 rs. 69,36,795	mds 30,46,827 rs. 18,09,294	mds. 53,68,019 rs. 51,27,501	2,94,421	mds. 9 2 14 rs. 8 10 7

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Hds.	Hds.	Hds.	Rs.	
11,170	212	10,958	1,699	...
23,043	...	23,043	2,227	...
5,246	...	5,246	294	...
2,654	58	2,596	131	...
...	...	...	883	...
5,955	...	5,955	789	...
1,256	...	1,256	263	...
2,640	100	2,540	495	...
...	...	...	4,542	...
...	...	...	524	...
...	...	...	88	...
1,294	...	1,294	216	...
...	...	...	341	...
3,593	...	3,593	499	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	4,379	...
...	...	...	...	...
...	...	...	403	...
...	...	...	715	...
56,851	370	56,481	18,438	...

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,487	457	5,030	1,158	0 8 6
14,901	8,285	6,616	1,276	0 4 2
3,052	289	2,763	470	0 4 6
2,031	911	1,120	311	0 5 12
1,872	220	1,652	378	0 3 13
2,985	687	2,298	431	0 4 12
821	190	631	141	0 2 3
2,513	594	1,919	366	0 3 15
12,922	1,206	11,716	2,341	0 4 0
76	...	76	19	0 0 5
345	26	319	68	0 1 10
364	2	362	90	0 2 7
3,778	2,532	1,246	312	0 2 13
983	23	960	240	0 3 1
2,683	602	2,081	401	0 4 6
1,687	543	1,144	217	0 5 5
13,442	10,089	3,353	629	0 4 9
7,099	3,126	3,973	757	0 10 6
18,725	3,979	14,746	1,366	0 8 6
10,366	...	10,366	544	0 9 12
2,864	1,892	972	104	0 2 5
1,627	375	1,252	120	0 4 6
1,10,623	36,028	74,595	11,739	0 5 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
18,953	917	18,036	1,841	0 30 0
43,621	24,582	19,039	2,424	0 12 0
90,601	799	89,802	984	3 20 5
mds. 6,349 rs. 33	236	mds. 6,113 rs. 33	450	mds. 0 6 2 rs. 0 0 1
3,404	647	2,757	847	0 6 6
93,474	2,941	90,533	936	3 30 3
4,043	569	3,474	210	0 12 0
7,237	1,671	5,566	561	0 11 8
mds. 4,03,410 rs. 13,561	mds. 20,460 rs. 550	mds. 3,82,950 rs. 13,011	6,795	mds. 3 9 11 rs. 0 1 9
mds. 17,452 rs. 4,394	... ...	mds. 17,452 rs. 4,394	88	mds. 1 21 14 rs. 0 6 3
17,461	mds. 494	mds. 16,967	238	mds. 2 8 2
mds. 8,833 rs. 1,633	mds. 2	mds. 8,831 rs. 1,633	141	mds. 1 19 2 rs. 0 4 4
mds. 76,316 rs. 1,426	mds. 7,541	mds. 68,775 rs. 1,426	843	mds. 3 34 9 rs. 0 1 3
mds. 17,817 rs. 596	mds. 64	mds. 17,753 rs. 596	423	mds. 1 17 0 rs. 0 0 9
mds. 7,714 rs. 17,057	mds. 1,804	5,910 17,057	670	mds. 0 12 7 rs. 0 14 4
mds. 5,079 rs. 3,526	mds. 1,613	mds. 3,466 rs. 3,526	284	mds. 0 16 2 rs. 0 6 6
38,707	mds. 28,648	mds. 10,059	1,139	mds. 0 13 12
mds. 20,883 rs. 10,361	mds. 9,361	mds. 11,522 rs. 10,361	919	mds. 0 30 2 rs. 0 10 10
mds. 83,214 rs. 3,06,287	mds. 17,674 rs. 71,783	mds. 65,540 rs. 2,34,504	3,669	mds. 0 37 3 rs. 3 5 3
mds. 79,385 rs. 1,08,161	... ...	mds. 79,385 rs. 108,161	2,485	mds. 1 34 9 rs. 2 8 7
mds. 35,010 rs. 33,285	mds. 5,676 rs. 17,028	mds. 29,334 rs. 16,257	234	mds. 1 12 4 rs. 0 15 8
mds. 18,623 rs. 23,700	mds. 1,079 rs. 4,417	mds. 17,544 rs. 19,283	221	mds. 1 21 11 rs. 1 11 1
mds. 10,97,586 rs. 5,24,020	mds. 1,26,778 rs. 93,778	mds. 9,70,808 rs. 4,30,242	26,402	mds. 1 25 10 rs. 0 11 8

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs	Rs.	Rs.	Rs. a. p.
71,829	14,593	57.236	1,306	2 6 6
1,92,878	22,735	1,70,143	4,681	2 10 9
77,351	...	77,351	1,679	3 0 4
29,250	323	28,927	742	1 7 0
...	...	...	634	...
60,042	586	59,456	1,858	2 8 7
9,357	...	9,357	260	0 13 0
15,652	26	15,626	319	0 12 11
2,35,102	13,372	2,21,730	12,245	1 14 3
24,222	242	23,980	749	2 2 0
9,727	494	9,233	289	1 3 2
11,273	42	11,231	351	1 14 1
53,500	20,462	33,038	1,032	1 13 8
20,816	...	20,816	651	1 10 8
35,121	3,504	31,617	988	1 10 8
13,897	1,335	12,562	393	1 7 4
68,605	13,873	54,732	1,417	1 13 11
41,245	1,817	39,428	1,232	2 9 3
1,42,292	2,038	1,40,254	4,574	1 15 10
82,005	...	82,005	1,789	1 14 9
12,731	60	12,671	342	0 12 3
10,948	83	10,865	303	0 15 3
11,17,843	95,585	11,22,258	37,834	1 14 4

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
80,099	5,209	74,890	1,377	3 1 10
2,76,224	66,603	2,09,621	5,339	3 4 6
27,686	...	27,686	756	1 1 4
28,661	128	28,533	669	1 6 7
37,208	1,137	36,071	1,071	2 1 8
76,839	7,875	68,964	2,154	2 15 1
10,095	...	10,095	274	0 14 0
34,746	9,860	34,886	778	1 4 7
1,57,359	4,907	1,52,452	9,710	1 4 8
17,232	534	16,698	260	1 7 8
6,204	352	5,852	274	0 12 2
4,714	464	4,250	199	0 11 5
39,944	15,815	24,129	377	1 5 8
21,943	1,043	20,900	327	1 10 10
40,140	7,004	33,136	1,086	1 11 0
10,359	1,053	9,306	291	1 1 3
87,041	22,594	64,447	2,014	2 3 3
38,490	10,847	27,643	864	1 13 0
1,25,819	35,821	89,998	2,812	1 4 5
61,555	...	61,555	2,789	1 7 1
24,220	4,655	19,565	611	1 3 0
14,530	626	13,904	435	1 3 6
12,21,108	1,96,527	10,24,581	34,417	1 11 8

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
7,048 9,157	28 578	7,020 8,579	1,162	0 11 10 0 5 8
27,167	6,923	20,244	2,530	0 12 11
3,595	...	3,595	453	0 5 9
4,348	46	4,302	674	0 8 8
3,334	114	3,220	433	0 7 8
9,123	1,012	8,111	2,028	0 13 9
1,006	7	999	131	0 3 7
...	...	...	...	...
mds. 1,943 rs. 9,196	mds. 6,149 rs. 623	mds. 13,344 rs. 8,573	4,111	mds. 0 4 8 rs. 0 1 2
2,226	114	2,112	328	0 7 8
788	3	785	100	0 4 1
mds. 551 rs. 2,754	... ...	mds. 551 rs. 2,754	172	mds. 0 3 11 rs. 0 7 5
4,075	mds. 1,036	3,039	131	0 6 13
2,138	34	2,104	290	0 6 12
mds. 3,053 rs. 9,159	mds. 40 rs. 120	mds. 3,013 rs. 9,039	283	mds. 0 6 6 rs. 0 7 7
mds. 1,313 rs. 4,133	... ...	mds. 1,313 rs. 4,133	129	mds. 0 6 2 rs. 0 7 8
mds. 3,143 rs. 8,644	mds. 296 rs. 297	mds. 2,847 rs. 8,347	261	mds. 0 3 14 rs. 0 4 7
mds. 1,820	mds. 279	1,541	296	0 4 0
mds. 10,264 rs. 33,882	mds. 2,494 rs. 3,934	mds. 7,770 rs. 29,948	1,575	0 5 11
mds. 11,015 rs. 57,723	... ...	mds. 11,015 rs. 57,723	1,443	mds. 0 10 5 rs. 1 5 8
mds. 5,591 rs. 18,432	mds. 3,670 rs. 8,349	mds. 1,921 rs. 10,083	390	mds. 0 4 10 rs. 0 9 9
mds. 848 rs. 2,994	mds. 155 rs. 469	mds. 693 rs. 2,525	189	mds. 0 2 7 rs. 0 3 6
mds. 1,21,939 rs. 1,56,074	mds. 22,400 rs. 14,370	mds. 99,539 rs. 1,41,704	17,109	mds. 0 7 1 rs. 0 3 10

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
3,80,683	14,213	3,66,470	5,669	15 3 11
5,46,298	18,984	5,27,314	8,239	8 4 2
2,34,803	1,00,658	1,34,145	3,512	9 0 5
1,36,313	350	1,35,963	2,039	6 11 10
1,67,636	7,137	1,60,499	2,508	9 5 9
3,00,170	5,752	2,94,418	3,247	12 2 1
47,845	457	47,388	740	4 1 7
62,625	2,637	79,988	1,250	4 2 3
9,52,736	1,12,509	8,40,227	13,129	7 3 2
87,715	1,088	86,627	1,299	7 10 11
70,118	5,850	64,268	963	8 5 6
32,623	54	32,569	489	5 7 3
1,57,478	30,028	1,27,450	1,911	7 2 7
72,327	366	71,961	1,079	5 12 4
1,71,037	4,133	1,66,904	2,504	8 12 10
52,111	...	52,111	782	6 0 11
2,83,816	59,037	2,24,779	3,205	7 10 10
1,45,832	10,600	1,35,232	2,028	8 13 6
7,95,104	1,20,687	6,74,417	7,025	9 9 3
...	...	...	3,000	...
82,888	527	82,361	1,236	5 0 0
72,543	407	72,136	1,127	6 5 6
48,72,701	4,95,474	43,77,227	66,981	7 11 9

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
4,26,312	30,840	3,95,472	6,460	16 7 3
7,24,808	46,556	6,78,252	10,511	10 10 0
2,45,643	... 659	2,44,984	3,635	mds. 0 20 1 rs. 9 9 2
1,60,950	1,030	1,59,920	2,381	mds. 0 5 12 rs. 7 14 10
1,79,833	7,539	1,72,294	2,692	1 0 9
3,21,218	5,837	3,15,381	3,574	13 7 3
61,018	457	60,561	946	5 3 9
84,673	2,637	82,036	1,282	4 4 0
12,24,851	1,66,168	10,58,683	16,542	8 15 4
1,11,841	1,088	1,10,753	1,425	9 13 2
76,084	5,850	70,234	1,053	9 1 10
35,468	114	35,354	532	5 15 0
1,65,950	30,028	1,35,922	1,956	7 10 2
72,327	366	71,961	1,079	5 12 4
1,71,037	4,133	1,66,904	2,504	8 12 10
52,111	...	52,111	782	6 0 11
2,83,816	59,037	2,24,779	3,205	7 10 10
1,45,832	10,600	1,35,232	2,028	8 13 6
7,95,104	1,20,687	6,74,417	7,025	9 9 3
...	...	...	3,000	...
82,888	527	82,361	1,236	5 0 0
72,543	407	72,136	1,127	6 5 6
54,94,307	4,94,560	49,99,747	74,975	8 7 6

the several Municipalities in the North-Western Provinces and Oudh, during 1900-1901, *the average incidence of taxation per head of population.*

19					Composition for octroi.	20		21
Class VIII.—Metals and articles of metal.						Incidence of Taxation.		
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.		Class I.	Total Octroi.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.		Rs. a. p.	Rs. a. p.	
97,053	3,259	93,794	1,466	3 14 5	...	0 11 11	1 6 2	
1,71,544	40,374	1,31,170	1,968	2 0 10	...	0 7 5	0 14 10	
73,856	1,809	75,665	1,187	2 15 4	...	0 9 6	0 15 2	
mds. 5,522 rs. 3,57,152	mds. 71 rs. 3,21,875	mds. 5,451 rs. 35,275	529	mds. 0 10 13 rs. 1 11 11	... ...	0 4 5	0 8 10	
34,609	917	33,692	527	1 15 5	276	0 6 2	0 13 0	
76,303	3,822	72,481	815	3 1 6	...	0 4 5	0 12 9	
...	...	...	...	...	...	0 5 3	0 8 2	
...	...	...	...	...	...	0 5 9	0 8 8	
1,73,449	5,163	1,68,286	2,681	1 6 9	...	0 10 7	1 2 3	
mds. 1,081 rs. 14,054	mds. 23 rs. 303	mds. 1,058 rs. 13,751	206	mds. 0 3 12 rs. 1 3 6	... ...	0 2 4	0 11 4	
30,457	10,870	19,587	249	2 8 8	...	0 4 11	0 9 10	
3,740	386	3,354	34	0 8 11	...	0 3 0	0 13 13	
mds. 5,468 rs. 1,12,324	mds. 2,825 rs. 75,876	mds. 2,643 rs. 36,448	370	mds. 0 5 15 rs. 2 0 9	... ...	0 7 4	0 11 10	
34,625	1,656	32,969	220	2 10 3	...	0 6 1	0 10 7	
30,808	3,728	27,080	406	1 6 10	...	0 6 8	0 11 8	
10,328	1,300	9,028	135	1 0 9	...	0 5 9	0 9 7	
58,685	mds. 10,162	48,523	485	1 10 6	...	0 7 3	0 11 10	
mds. 8,406 rs. 33,621	497 1,988	mds. 7,909 rs. 31,633	237	mds. 0 20 11 rs. 2 1 1	... ...	0 6 5	0 12 4	
2,91,309	19,865	2,71,444	4,072	3 13 8	...	0 8 8	0 15 2	
...	...	...	1,200	...	...	0 8 2	0 13 2	
35,713	4,384	31,329	470	1 14 3	...	1 6 2	0 9 9	
mds. 1,171 rs. 10,533	mds. 45 rs. 1,436	mds. 1,126 rs. 9,097	193	mds. 0 4 0 rs. 0 12 9	... ...	0 5 4	0 9 10	
mds. 21,648 rs. 16,50,163	mds. 3,461 rs. 5,05,555	mds. 18,187 rs. 11,44,608	17,450	mds. 0 1 3 rs. 2 14 11	276	0 7 11	0 14 1	

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Agra.	Muttra ...	23	Muttra ...	57,114	5,85,907	1,92,847	3,93,060	12,286	6 35 5
		24	Brindaban ...	22,719	1,35,803	3,383	1,32,420	4,490	5 33 2
		25	Kosi ...	9,565	18,142	630	17,512	1,040	1 33 4
	Agra ...	26	Agra ...	188,022	26,70,472	14,74,051	11,96,421	55,722	6 14 8
		27	Fatehpur-Sikri ...	7,147	88,592	10,061	78,531	1,605	10 39 8
		28	Firozabad ...	16,849	2,06,703	93,927	1,12,776	2,935	6 27 12
	Fatehgarh-*cum*-Farukhabad.	29	Fatehgarh-*cum*-Farukhabad.	63,287	6,62,055	2,89,494	3,72,561	11,643	5 35 7
	Mainpuri ...	30	Mainpuri ...	19,000	1,86,677	74,314	1,12,363	3,350	5 36 8
	Etáwah ...	31	Etáwah ...	42,570	7,34,503	5,01,021	2,33,482	4,728	5 19 6
	Etah ...	32	Etah ...	8,796	94,031	38,734	55,297	1,695	6 11 7
		33	Soron ...	12,175	56,978	770	56,208	2,307	4 24 10
		34	Kásganj ...	19,686	6,63,463	5,16,811	1,46,652	3,581	7 18 0
		35	Marehra ...	8,622	45,827	4,136	41,691	1,001	4 33 6
		36	Jalesar ...	14,348	1,19,964	28,717	91,247	2,144	6 14 6
			Divisional Total...	489,900	62,69,117	32,28,896	30,40,221	1,08,527	6 8 4
Rohilkhand.	Bareilly ...	37	Bareilly ...	117,380	15,22,346	7,04,994	8,17,352	30,342	6 38 8
	Bijnor ...	38	Bijnor ...	17,583	1,12,999	1,180	1,11,819	3,440	6 14 6
		39	Chandpur ...	12,586	77,479	613	76,866	2,124	6 4 4
		40	Dhámpur ...	7,027	1,00,617	44,815	55,802	1,645	7 37 10
		41	Nagína ...	21,412	1,69,384	36,197	1,33,187	2,901	6 8 13
		42	Najíbabad ...	19,568	2,47,742	74,315	1,73,427	4,367	8 34 8
	Budaun ...	43	Budaun ...	39,031	2,51,516	40,633	2,20,883	5,583	5 26 6

Refined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
33,075	2,555	30,520	8,585	0 21 6
6,743	84	6,659	1,873	0 11 11
...	...	...	...	...
1,81,185	1,29,499	51,686	21,752	0 10 15
1,883	150	1,733	650	0 9 11
5,258	377	4,881	1,830	0 11 9
16,597	1,454	15,143	5,679	0 9 9
7,111	187	6,924	2,500	0 14 9
13,255	1,723	11,532	4,325	0 10 3
5,197	262	4,935	1,532	0 22 7
1,870	+2,376	—506	—190	—0 1 11
...	...	...	...	...
1,072	...	1,072	302	0 5 0
4,331	106	4,225	1,320	0 11 12
2,77,577	4,38,773	1,38,804	50,158	0 11 5
...	...	...	...	...
...	...	...	...	...
376	...	376	106	0 1 3
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
7,062	1,063	5,999	2,250	0 6 2

Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
36,147	2,657	33,490	3,140	0 23 8
8,902	80	8,822	750	0 15 8
...	...	...	...	...
3,29,420	1,61,927	1,67,493	18,086	0 35 10
4,760	15	4,745	526	0 26 9
15,821	2,649	13,172	1,646	0 31 4
29,363	6,337	23,026	2,878	0 14 9
9,475	378	9,097	1,137	0 19 2
68,366	17,570	50,796	5,713	1 7 12
7,107	358	6,749	633	0 30 11
29,571	193	29,378	3,672	2 16 8
...	...	...	...	...
2,292	134	2,158	202	0 10 0
10,542	862	9,680	1,059	0 26 15
5,51,766	1,93,160	3,58,606	39,442	0 29 4
...	...	...	...	...
4,329	74	4,255	532	0 9 2
12,182	1,910	10,272	940	0 32 10
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
26,211	554	25,657	2,443	0 26 5

Ghí.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
10,478	725	9,753	4,877	0 6 13
4,206	13	4,193	2,097	0 7 6
1,381	197	1,184	592	0 4 15
33,478	13,096	20,382	15,287	0 4 5
390	104	286	143	0 1 9
...	...	...	...	...
7,500	359	7,141	5,356	0 4 8
2,425	269	2,156	1,078	0 4 8
...	...	...	...	...
1,579	358	1,221	611	0 5 9
1,374	63	1,311	656	0 4 5
2,556	384	2,172	1,085	0 4 1
440	161	279	140	0 1 5
1,386	294	1,092	546	0 3 1
67,193	16,023	51,170	32,468	0 4 3
11,109	897	10,212	7,658	0 3 8
853	13	840	523	0 2 0
447	23	424	265	0 1 5
667	388	279	38	0 2 8
495	46	449	281	0 0 13
1,408	315	1,093	683	0 2 4
2,376	17	2,359	1,179	0 2 7

CLASS I.—Including grain, sugar, ghí and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
mds. 7,94,401 rs. 69,139	mds. 2,24,608 rs. ...	mds. 5,69,793 rs. 69,139	33,247	mds. 9 39 1 rs. 1 3 4
mds. 2,81,072 rs. 57,590	mds. 5,530 rs. ...	mds. 2,75,542 rs. 57,590	10,544	mds. 12 5 2 rs. 2 8 7
mds. 47,980 rs. 35,282	mds. 827 rs. 5	mds. 47,153 rs. 35,277	2,408	mds. 4 37 3 rs. 3 11 0
mds. 35,24,920 rs. 5,18,125	mds. 18,37,111 rs. 14,19	mds. 16,87,809 rs. 5,03,532	1,31,979	mds. 8 39 1 rs. 2 10 11
mds. 99,805 rs. 7,543	mds. 10,333 ...	mds. 89,472 rs. 7,543	3,042	mds. 12 20 12 rs. 1 1 0
mds. 2,39,767 rs. 11,813	mds. 97,185 ...	mds. 1,42,582 rs. 11,813	6,964	mds. 8 18 8 rs. 0 11 2
mds. 10,27,887 rs. 27,62,314	mds. 2,98,820 rs. 8,56,574	mds. 7,29,067 rs. 19,05,740	34,049	mds. 11 20 13 rs. 30 1 9
mds. 2,37,378 rs. 7,74,854	mds. 77,649 rs. 2,60,033	mds. 1,59,729 rs. 5,14,821	9,151	mds. 8 16 4 rs. 27 1 6
mds. 8,72,339 rs. ...	mds. 5,20,878 rs. ...	mds. 3,51,461 rs. ...	16,182	mds. 8 10 4 rs. ...
mds. 1,44,108 rs. ...	mds. 41,365 rs. ...	mds. 1,02,743 rs. ...	5,973	mds. 11 27 3 rs. 11 10 10
mds. 90,093 rs. 36,792	mds. 3,701 rs. 122	mds. 86,392 rs. 36,670	7,591	mds. 7 3 13 rs. 3 0 2
mds. 6,66,019 rs. 1,37,739	mds. 5,17,195 rs. 17,625	mds. 1,48,824 rs. 1,20,114	7,003	mds. 7 22 6 rs. 6 1 7
mds. 90,434 rs. ...	mds. 4,430 rs. ...	mds. 86,004 rs. ...	2,276	mds. 9 39 0 rs. ...
mds. 1,36,223 rs. 43,669	mds. 29,977 rs. 973	mds. 1,06,246 rs. 42,696	6,153	mds. 7 16 3 rs. 2 15 7
mds. 82,52,426 rs. 44,54,860	mds. 36,69,609 rs. 11,49,925	mds. 45,82,817 rs. 33,04,935	2,76,462	mds. 9 14 3 rs. 6 11 11
mds. 15,88,456 rs. 2,73,063	mds. 7,07,946 rs. 9,727	mds. 8,80,510 rs. 2,63,336	52,343	mds. 7 20 1 rs. 2 3 10
mds. 1,25,857 rs. 15,215	mds. 13,056 rs. ...	mds. 1,24,552 rs. 15,209	5,552	mds. 7 3 5 rs. 0 13 10
mds. 1,04,082 rs. 5,342	mds. 2,601 rs. ...	mds. 1,01,481 rs. 5,342	4,062	mds. 8 2 8 rs. 0 6 9
mds. 1,18,511 rs. 6,221	mds. 48,906 rs. ...	mds. 69,605 rs. 6,221	2,662	mds. 9 36 3 rs. 0 14 2
mds. 1,92,070 rs. 10,396	mds. 39,736 rs. 97	mds. 1,52,334 rs. 10,299	4,216	mds. 7 4 9 rs. 0 7 8
mds. 2,49,150	mds. 74,630	mds. 1,74,520	6,789	mds. 8 36 12
mds. 3,55,168 rs. 1,00,214	mds. 42,924 rs. 151	mds. 3,12,244 rs. 1,00,063	15,835	mds. 8 0 0 rs. 2 9 0

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Hds.	Hds.	Hds.	Rs.	
15,690	11,984	3,706	1,451	...
1,317	...	1,317	82	...
3,751	5	3,746	700	...
hds. 1,72,208 rs. 5,845	52,199	hds. 1,20,009 rs. 5,845	18,578	...
2,609		2,609	397	...
...	...	...	583	...
...	...	...	2,555	...
hds. 7,608 rs. 15,216	...	hds. 7,608 rs. 15,216	358	...
...	...	...	1,287	...
4,084	...	4,084	128	...
1,675	...	1,675	231	...
28,879	...	28,879	800	...
2,684	...	2,684	451	...
...	...	...	489	...
hds. 2,11,626 rs. 49,940	hds. 64,188 rs. ...	hds. 1,47,438 rs. 49,940	2,890	...
43,381	...	43,381	6,703	...
3,131	...	3,131	419	...
hds. 1,967 rs. 8,939	...	hds. 1,967 rs. 8,939	217	...
1,092	...	1,092	104	...
...	...	...	493	...
4,350	...	4,350	460	...
hds. 12,893	hds. 79	hds. 12,814	1,389	...

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
7,782	813	6,969	1,343	0 4 14
2,633	57	2,576	526	0 4 8
209	...	209	39	0 0 14
1,065	353	712	178	0 0 2
7,486	1,249	6,237	319	0 34 14
...	...	...	...	...
1,219	...	1,219	305	0 0 12
7,764	6,267	1,497	298	0 3 2
...	...	...	...	...
3,974	3,236	738	138	0 3 6
mds. 1,007 rs. 14,909	mds. 9 rs. 133	mds. 998 rs. 14,776	193	mds. 0 3 4 rs. 1 3 5
19,460	19,185	275	151	0 0 9
634	28	606	116	0 2 13
2,727	1,323	1,404	142	0 3 15
mds. 55,960 rs. 14,909	mds. 32,520 rs. 133	mds. 23,440 rs. 14,776	3,546	mds. 0 1 15 rs. 0 0 6
10,064	254	9,810	2,625	0 3 5
1,473	171	1,302	244	0 3 0
1,785	189	1,596	237	0 5 0
2,270	1,418	852	157	0 4 13
2,791	1,811	980	184	0 1 13
6,093	2,009	4,084	766	0 8 5
9,852	7,758	2,094	393	0 2 2

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
mds. 29,371 rs. 79,641	mds. 2,405 rs. ...	mds. 26,966 rs. 79,641	3,037	mds. 0 18 14 rs. 1 6 4
mds. 70,743 rs. 10,717	mds. 173 ...	mds. 70,570 rs. 10,717	734	mds. 3 4 4 rs. 0 7 6
mds. 82,222 rs. 20,118	... ...	mds. 82,222 rs. 20,118	402	mds. 8 23 13 rs. 2 1 8
mds. 2,07,133 rs. 2,73,694	mds. 6,380 rs. 30,479	mds. 2,00,753 rs. 2,43,215	14,368	mds. 1 2 4 rs. 1 4 8
mds. 21,782	mds. 3,746	mds. 18,036	319	mds. 2 20 15
„ 28,090	„ 539	„ 27,551	1,722	„ 1 25 6
mds. 2,53,456 rs. 90,827	mds. 733 rs. 226	mds. 2,52,723 rs. 90,601	2,772	mds. 3 39 12 rs. 1 6 11
mds. 54,730 rs. 1,33,345	mds. 18,800 rs. 94,002	mds. 35,930 rs. 39,343	526	mds. 1 35 10 rs. 2 1 1
mds. 38,070 rs. 26,620	... ...	md. 38,070 rs. 26,620	1,818	mds. 0 35 12 rs. 0 10 0
mds. 47,818	mds. 9,564	mds. 38,254	mds. 451	mds. 4 14 0
mds. 2,825 rs. 5,949	mds. 27 ...	mds. 2,798 rs. 5,949	379	mds. 0 9 3 rs. 0 7 9
mds. 57,830 rs. 21,770	mds. 57,555 ...	mds. 275 rs. 21,770	293	mds. 0 0 9 rs. 1 1 8
mds. 15,292 rs. ...	mds. 86 rs. ...	mds. 15,206 rs. ...	230	mds. 1 30 9 rs. ...
50,943	mds. 4,056	mds. 46,887	580	mds. 3 10 11
mds. 9,60,305 rs. 6,62,681	mds. 1,04,064 rs. 1,24,707	mds. 8,56,241 rs. 5,37,974	27,631	mds. 0 29 15 rs. 1 1 7
mds. 3,06,177 rs. 90,807	mds. 602 rs. 3,917	mds. 3,05,575 rs. 86,890	8,312	mds. 2 24 2 rs. 0 11 10
mds. 57,162 rs. 715	mds. 511 ...	mds. 56,651 rs. 715	546	3 8 14 0 0 8
44,665	561	mds. 44,104	446	3 20 2
30,124	4,209	mds. 25,915	320	3 27 9
93,803	5,376	mds. 88,427	656	4 5 3
92,186	5,549	mds. 86,637	1,200	4 17 2
mds. 2,33,455	mds. 23,273	mds. 2,10,182	1,142	mds. 5 15 6

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
97,246	688	96,558	3,018	1 11 1
34,313	...	34,313	1,072	1 8 2
29,849	377	29,512	922	3 1 4
7,17,844	1,70,346	5,47,498	13,207	2 14 7
...	...	...	...	...
58,056	3,130	54,926	1,142	3 4 2
89,969	434	89,335	2,490	1 6 7
24,507	1,779	22,728	591	1 3 2
51,715	1,871	49,844	1,542	1 2 9
20,333	1,041	19,292	573	2 3 1
25,507	1,146	24,361	761	2 0 0
51,779	3,316	48,463	1,075	2 7 5
8,418	83	8,335	248	0 15 6
5,332	63	5,269	141	0 5 10
12,14,868	1,84,234	10,30,634	26,782	2 1 8
3,33,950	49,830	2,84,120	7,544	2 6 9
31,230	795	30,435	772	1 11 9
10,316	56	10,260	321	0 13 5
33,284	5,265	28,019	876	4 0 0
30,773	1,605	29,168	911	1 5 9
18,192	3,715	14,477	452	0 11 10
45,027	5,472	39,555	1,666	1 0 5

CLASS V.—Drugs, gums, spices and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,31,304	1,755	1,29,549	2,102	2 4 3
mds. 2,669 rs. 21,356	mds. 7 rs. 55	mds. 2,662 rs. 21,301	666	mds. 0 4 11 rs. 0 15 0
mds. 1,73,675 rs. 34,755	mds. ... rs. 692	mds. 1,73,675 rs. 34,063	1,064	mds. 18 6 5 rs. 3 9 0
mds. 73,625 rs. 1,31,152	mds. 28,302 rs. 29,013	mds. 45,323 rs. 1,02,139	9,993	mds. 0 9 10 rs. 0 3 3
mds. 1,412 rs. 9,682	mds. 88 rs. 1,067	mds. 1,324 rs. 8,615	135	mds. 0 7 6 rs. 1 3 3
39,549	8,014	31,535	493	rs. 1 14 0
mds. 11,284 rs. 95,262	mds. 1,046 rs. 9,910	mds. 10,238 rs. 85,352	2,839	mds. 0 6 7 rs. 1 5 6
mds. 2,451 rs. 39,065	mds. 676 rs. 6,557	mds. 1,775 rs. 32,508	437	mds. 0 3 12 rs. 1 11 4
85,725	10,328	75,397	2,509	rs. 1 12 4
mds. 1,866 rs. 26,487	mds. 175 rs. 1,923	mds. 1,691 rs. 24,564	768	mds. 0 7 11 rs. 2 12 8
8,436	107	8,329	135	rs. 0 10 11
62,193	4,152	58,041	1,482	rs. 2 15 2
mds. 412 rs. 7,122	mds. 28 rs. 974	mds. 384 rs. 6,148	192	mds. 0 1 12 rs. 0 11 5
22,191	768	21,423	669	1 8 0
mds. 7,14,279 rs. 2,67,394	mds. 75,315 rs. 30,322	mds. 6,38,964 rs. 2,37,072	23,484	mds. 1 12 3 rs. 0 7 6
3,58,206	851,70	2,73,036	12,741	2 5 2
16,555	192	16,363	599	0 14 10
39,447	663	38,784	606	3 1 3
21,057	7,177	13,880	434	1 15 7
43,674	9,029	34,645	1,083	1 9 11
37,990	6,373	31,617	988	1 9 10
mds. 5,316 rs. 53,661	mds. 489 rs. 1,093	mds. 4,827 rs. 52,568	1,290	mds. 0 4 15 rs. 1 5 8

Class VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
mds. 7,552 rs. 2,006	mds. 601 rs. ...	mds. 6,951 rs. 2,006	1,337	mds. 0 4 14 rs. 0 0 7
990	...	990	494	0 1 12
2,074	9	2,065	563	0 8 10
mds. 28,494 rs. 20,513	mds. 12,675 rs. 542	mds. 15,819 rs. 19,971	8,526	mds. 0 3 5 rs. 0 1 8
856	...	856	214	0 4 12
767	115	652	227	0 1 9
mds. 6,058 rs. 38,293	mds. 4,189 rs. 29,182	mds. 1,869 rs. 9,111	293	mds. 0 1 3 rs. 0 2 3
mds. 1,835 rs. 11,016	mds. 3 rs. 18	mds. 1,832 rs. 10,998	515	mds. 0 3 14 rs. 0 9 3
mds. 6,229	mds. 454	mds. 5,775	mds. 1,186	mds. 0 5 7
...	...	...	...	...
...	...	...	...	...
3,869	1,901	1,968	279	0 4 0
268	52	216	54	0 1 0
1,374	373	1,001	317	0 2 12
mds. 60,366 rs. 71,828	mds. 20,372 rs. 29,742	mds. 39,994 rs. 42,086	14,005	mds. 0 3 4 rs. 0 1 5
mds. 4,641 rs. 5,491	mds. 2,726 rs. ...	mds. 1,915 rs. 5,491	650	mds. 0 0 10 rs. 0 0 9
mds. 1,543 rs. 130	mds. 25 rs. 10	mds. 1,518 rs. 120	262	mds. 0 3 7 rs. 0 0 1
2,133	103	2,030	263	0 6 7
1,400	306	1,094	144	0 6 3
3,226	46	3,280	418	0 6 2
2,837	319	2,518	337	0 5 2
6,511	2,972	3,584	173	0 3 11

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
6,83,569	11,810	6,71,759	5,545	11 12 2
2,74,855	95,678	1,79,177	1,867	7 14 2
1,29,788	6,125	1,23,663	1,705	12 14 10
44,69,771	25,40,607	19,29,164	28,381	10 4 2
59,269	320	58,949	590	8 4 0
2,49,986	22,224	2,27,762	2,375	13 8 3
...	...	...	...	...
2,07,114	8,202	1,98,912	3,039	10 7 6
7,34,686	45,663	6,89,023	6,890	16 3 9
1,98,577	33,149	1,65,428	1,654	18 12 11
1,03,505	4,776	98,729	987	8 1 9
1,80,810	6,824	1,73,986	2,573	8 13 5
40,789	1,751	39,038	390	4 8 5
1,04,517	2,868	1,01,649	1,016	7 1 4
74,37,236	27,79,997	46,57,239	57,012	9 8 1
12,82,659	31,029	12,51,630	19,557	10 10 7
70,845	3,728	67,117	1,097	3 13 1
72,143	855	71,288	1,084	5 10 8
30,731	864	29,867	448	4 4 0
1,02,706	10,199	92,507	1,388	4 5 1
1,77,684	18,519	1,59,165	2,387	8 2 2
3,06,984	29,993	2,76,991	4,328	7 1 6

CLASS VII.—Including cloth piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,00,163	13,125	6,87,038	5,784	12 0 6
2,74,855	95,678	1,79,177	1,867	7 14 2
1,29,788	6,125	1,23,663	1,705	12 14 10
56,29,012	34,82,350	21,46,662	31,948	11 6 6
59,369	320	58,949	590	8 4 0
2,49,986	22,224	2,27,762	2,375	13 8 3
90,749	15,946	74,803	1,122	1 3 0
2,27,056	15,234	2,11,822	3,241	11 2 4
7,48,481	47,429	7,01,052	7,070	16 7 3
2,14,812	41,699	1,73,113	1,894	19 10 10
1,03,505	4,776	98,729	987	8 1 9
1,88,079	7,362	1,80,717	2,678	9 2 10
43,313	1,761	41,552	469	4 13 1
1,04,517	2,868	1,01,649	1,016	7 1 4
87,63,585	37,56,897	50,06,688	62,746	10 3 6
13,65,368	31,162	13,34,206	20,847	11 5 10
79,675	3,729	75,946	1,235	4 5 1
76,476	855	75,621	1,152	6 0 1
33,669	939	32,730	493	4 10 6
1,10,591	10,898	99,693	1,500	4 10 6
1,80,926	18,519	1,62,407	2,438	8 4 9
3,44,625	33,335	3,11,290	4,864	7 15 7

several Municipalities in the North-Western Provinces and Oudh, during 1900-1901, *the average consumption of taxation per head of population*—(continued).

19					20			21
Class VIII.—Metals and articles of metal.					Incidence of Taxation.			
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total Octroi.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	
1,30,016	33,307	96,709	1,512	1 11 1	17	0 9 4	0 14 5	
34,533	1,608	32,925	343	1 7 2	...	0 7 5	0 11 1	
29,643	1,992	27,651	432	2 14 3	...	0 4 0	0 13 8	
4,55,668	4,439	4,51,229	6,254	2 6 5	...	0 11 3	1 4 0	
...	...	...	...	...	...	0 6 9	0 10 6	
57,964	237	57,727	577	3 6 9	...	0 6 7	0 13 4	
7,85,843	5,00,879	2,84,964	4,274	4 8 3	...	0 8 7	0 12 9	
72,480	24,019	48,461	757	2 8 9	...	0 7 8	0 13 1	
1,49,084	13,762	1,35,272	2,029	3 2 10	...	0 6 1	0 12 7	
53,843	11,207	42,636	426	4 13 6	...	0 10 10	1 2 7	
20,850	2,601	18,249	274	1 7 11	...	0 9 11	0 13 7	
97,117	4,503	92,614	1,347	4 11 3	...	0 5 8	0 12 2	
5,219	603	4,616	69	0 8 7	...	0 4 2	0 7 5	
...	...	...	...	...	...	0 6 10	0 10 5	
18,92,210	5,99,157	12,93,053	18,294	2 10 3	17	0 9 0	0 15 7	
4,04,205	16,843	3,87,362	6,053	3 4 10	75	0 7 1	0 15 8	
14,692	1,548	13,144	202	0 12 0	25	0 5 0	0 8 8	
10,078	966	9,112	141	0 11 7	...	0 5 2	0 9 2	
45,061	18,011	27,050	406	3 13 7	...	0 6 1	0 12 4	
22,348	6,947	15,401	231	0 11 6	...	0 3 1	0 7 1	
...	...	...	...	...	...	0 5 6	0 10 4	
1,68,240	60,292	1,07,948	1,687	2 12 3	...	0 6 6	0 11 6	

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by and expenditure per head, and the incidence*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Moradabad ...	44	Moradabad ...	75,128	11,02,831	6,10,380	4,92,451	15,052	6 22 3
		45	Chandausi ...	25,711	3,47,138	2,29,704	1,17,434	3,525	4 22 11
		46	Amroha ...	40,077	3,18,791	91,814	2,26,977	6,939	5 26 8
		47	Sambhal ...	39,715	2,46,543	65,821	1,80,722	5,353	4 22 0
	Sháhjahánpur ...	48	Sháhjahánpur ...	76,458	10,15,661	5,25,797	4,89,864	13,014	6 16 4
		49	Tilhar ...	19,091	3,39,379	70,849	2,68,530	7,365	14 2 10
	Pilibhít ...	50	Pilibhít ...	33,490	3,83,372	1,25,711	2,57,661	6,678	7 27 12
		51	Bisalpur ...	9,851	60,623	336	60,287	1,732	6 4 13
			Divisional Total...	554,108	63,06,421	26,23,159	36,83,262	1,10,060	6 25 14
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	172,674	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	19,281	1,05,920	11,830	94,090	2,484	4 35 3
	Bánda ...	54	Bánda ..	22,565	3,34,789	1,96,562	1,38,227	4,595	6 5 0
	Allahabad ...	55	Allahabad ...	159,545	12,89,469	4,27,645	8,61,824	43,742	5 16 1
	Jhánsi ...	56	Jhánsi ..	55,724	5,74,633	1,36,902	4,37,731	10,753	7 34 4
		57	Mau-Ránipur ...	17,231	1,48,159	6,303	1,41,856	4,598	8 9 5
		58	Lalitpur ..	11,560	2,29,076	44,691	1,84,335	3,385	15 38 0
	Jalaun ...	59	Orai ...	8,458	56,393	480	55,913	1,513	6 24 7
		60	Kálpi ..	10,139	4,98,915	3,89,449	1,09,466	3,451	10 31 14
		61	Kúnch ...	15,888	3,06,101	1,25,792	1,80,309	5,751	11 13 15
			Divisional Total ..	493,065	35,43,505	13,39,654	22,03,851	80,272	4 18 12
BENARES.	Benares ...	62	Benares ...	204,373	15,52,827	3,13,067	12,39,760	96,543	6 2 10
	Mirzapur ...	63	Mirzapur ...	79,862	5,37,904	71,842	4,66,062	29,704	5 33 7
		64	Chunár ...	9,926	90,070	24,307	65,763	2,715	6 25 0
	Jaunpur ...	65	Jaunpur ...	24,767	5,68,535	85,100	4,83,435	18,071	11 12 2
	Gházipur ...	66	Gházipur ...	39,429	4,05,437	42,255	3,63,182	17,874	9 8 7
			Divisional Total...	376,357	31,54,773	5,36,571	26,18,202	1,64,907	6 38 4

7				
Refined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
6,732	2,314	4,418	1,242	0 2 6
...	...	...	...	...
1,579	1,025	554	156	0 0 8
1,015	174	841	158	0 0 13
7,186	...	7,186	1,011	0 3 12
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
23,950	4,576	19,374	4,923	0 1 6
...	...	...	...	...
3,746	38	3,708	1,174	0 7 11
8,015	1,884	6,131	2,906	0 10 14
49,727	15,590	34,137	12,888	0 8 9
19,964	7,368	12,596	4,723	0 9 1
5,059	184	4,875	917	0 11 5
3,083	1,273	1,810	679	0 6 4
1,623	...	1,623	418	0 7 4
5,210	863	4,347	1,087	0 17 2
6,241	1,016	5,225	1,306	0 13 2
1,02,668	28,216	74,452	26,128	0 6 1
64,297	25,883	38,414	16,027	0 7 8
18,070	4,054	14,016	3,754	0 7 0
1,777	10	1,767	442	0 7 2
6,625	6,356	269	101	0 0 4
...	...	...	...	...
90,769	36,303	54,466	20,324	0 5 12

8

Unrefined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
74,843	3,192	71,651	8,874	0 38 2
...	...	...	...	...
50,923	7,137	43,786	3,997	1 3 11
11,605	81	11,524	1,043	0 11 9
47,284	...	47,284	2,310	0 24 12
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
2,27,377	12,948	2,14,429	20,139	0 15 7
...	...	...	...	...
3,756	31	3,725	523	0 7 12
17,082	936	16,146	2,514	0 28 10
50,323	12,908	37,415	9,354	0 9 6
44,196	10,153	34,043	4,255	0 24 7
8,419	231	8,188	1,023	0 19 0
10,125	2,027	8,098	1,012	0 28 0
7,051	...	7,051	636	0 33 5
28,574	6,465	22,109	2,777	2 7 3
29,380	6,165	23,215	2,176	1 18 7
1,98,906	38,916	1,59,990	24,270	0 13 0
96,264	25,259	71,005	8,876	0 13 14
39,242	4,742	34,500	2,664	0 17 4
4,686	4	4,682	293	0 18 14
34,643	5,950	28,693	3,587	0 26 14
...	...	...	...	...
1,74,835	35,955	1,38,880	15,420	0 14 12

Ghí.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,656	264	5,392	2,696	1 5 4
9,357	6,777	2,580	1,290	0 4 0
1,749	43	1,706	853	0 1 11
879	21	858	429	0 0 14
4,371	325	4,046	1,517	0 2 2
888	32	856	321	0 1 3
5,061	1,348	3,713	1,856	0 4 6
458	8	450	225	0 1 13
45,774	10,517	35,257	19,814	0 2 8
...	...	...	...	...
1,208	3	1,205	602	0 2 8
13,291	11,519	1,772	886	0 3 0
16,260	1,152	15,108	9,442	0 3 12
...	...	...	...	...
6,806	5,745	1,061	265	0 2 7
...	...	...	...	...
479	1	478	298	0 2 4
2,712	1,834	878	220	0 3 7
...	...	...	...	...
40,756	20,254	20,502	11,713	0 1 11
24,890	1,470	23,420	23,420	0 4 9
7,949	314	7,635	3,817	0 3 13
657	64	593	297	0 2 6
2,941	893	2,048	1,024	0 1 15
2,365	24	2,341	1,170	0 2 6
38,802	2,765	36,037	29,728	0 3 13

CLASS I.—Including grain, sugar, ghí and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
mds. 12,48,646 rs. 1,63,556	mds. 6,29,850 rs. 1,319	mds. 6,18,796 rs. 1,62,237	33,451	mds. 8 9 7 rs. 2 2 6
mds. 3,56,495 rs. 12,27,931	mds. 2,36,481 rs. 8,07,095	mds. 1,20,014 rs. 4,20,836	7,278	mds. 4 26 11 rs. 16 5 11
mds. 3,98,043 rs. 13,50,072	mds. 1,00,070 rs. 3,23,833	mds. 2,97,973 rs. 10,26,239	14,665	mds. 7 17 6 rs. 25 9 8
mds. 2,90,214 rs. 7,71,258	mds. 66,096 rs. 1,93,500	mds. 2,24,118 rs. 5,77,758	9,147	mds. 5 25 11 rs. 14 8 9
mds. 12,95,115 rs. 1,13,454	mds. 5,44,678	mds. 7,50,437 rs. 1,13,454	26,162	mds. 9 3 4 rs. 1 7 9
mds. 3,97,830 rs. 17,640	mds. 70,881	mds. 3,26,949 rs. 17,640	9,729	mds. 17 5 1 rs. 0 14 9
mds. 3,88,433	mds. 1,27,060	mds. 2,61,373	10,925	mds. 7 32 2
mds. 64,493 rs. 15,937	mds. 377	mds. 64,116 rs. 15,937	2,667	mds. 6 20 5 rs. 1 9 11
mds. 71,72,563 rs. 40,70,299	mds. 26,93,541 rs. 13,35,728	mds. 44 79,022 rs. 27,34,571	2,05,488	mds. 8 3 5 rs. 4 14 11
...	...	...	...	...
mds. 1,44,858 rs. 38,692	mds. 11,951 rs. 268	mds. 1,32,907 rs. 38,424	5,932	mds. 6 3 0 rs. 2 0 0
mds. 4,03,008 rs. 32,902	mds. 2,19,717 rs. 965	mds. 1,83,291 rs. 31,937	12,261	mds. 8 4 14 rs. 1 6 7
mds. 16,20,916 rs. 2,05,300	mds. 4,86,156 rs. 645	mds. 11,34,760 rs. 2,04,655	89,336	mds. 7 4 8 rs. 1 4 6
mds. 6,86,818 rs. 45,707	mds. 1,63,897 rs. 1,998	mds. 5,22,921 rs. 43,709	22,803	mds. 9 8 3 rs. 0 12 6
mds. 1,85,715	mds. 12,611	mds. 1,73,104	7,656	mds. 10 1 13
mds. 2,43,935	mds. 48,012	mds. 1,95,923	5,528	mds. 16 37 15
mds. 76,613 rs. 1,635	mds. 482 ...	mds. 76,131 rs. 1,635	3,354	mds. 9 0 1 rs. 0 3 1
mds. 5,47,170	mds. 3,98,671	mds. 1,48,499	7,835	mds. 14 25 13
mds. 3,51,994 rs. 4,975	mds. 1,33,438 rs. 62	mds. 2,18,556 rs. 4,913	10,018	mds. 13 30 4 rs. 0 5 0
mds. 42,61,027 rs. 3,29,211	mds. 14,74,935 rs. 3,938	mds. 27,86,092 rs. 3,25,273	1,64,723	mds. 5 26 0 rs. 0 10 6
mds. 20,35,452 rs. 5,03,092	mds. 3,87,869 rs. 23,061	mds. 16,47,583 rs. 4,80,031	1,76,525	mds. 8 2 8 rs. 2 5 7
mds. 6,24,598 rs. 35,784	mds. 80,978 rs. 1,810	mds. 5,43,620 rs. 33,974	32,016	mds. 6 32 4 rs. 0 6 9
mds. 1,02,583 rs. 12,984	mds. 24,384 ...	mds. 78,199 rs. 12,984	4,190	mds. 7 35 2 rs. 1 4 11
mds. 7,05,001 rs. 33,315	mds. 99,964 rs. 228	mds. 6,05,037 rs. 33,087	26,160	mds. 14 5 14 rs. 0 12 4
mds. 4,34,696 rs. 56,096	mds. 42,305 rs. 690	mds. 3,92,391 rs. 55,406	21,065	mds. 9 38 1 rs. 1 6 6
mds. 39,02,330 rs. 6,41,271	mds. 6,35,500 rs. 25,789	mds. 32,66,830 rs. 6,15,482	2,59,956	mds. 8 29 2 rs. 1 10 2

Class II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Hds.	Hds.	Hds.	Rs.	
31,828	...	31,828	2,319	...
7,841	...	7,841	489	...
hds. 15,165 rs. 82,034	191	hds. 14,974 rs. 82,034	1,149	...
hds. 12,280	...	hds. 12,280	1,159	...
27,314	...	27,314	1,481	...
3,853	...	3,853	270	...
(Given on contract.)	...	...	718	...
bds. 2,594	...	2,594	305	...
hds. 1,67,689 rs. 90,973	hds. 270	hds. 1,67,419 rs. 90,973	17,675	...
hds. 1,26,077 rs. 16,316	hds. 3,804 rs. 491	hs. 1,22,273 rs. 15,825	15,825	...
14,184	1,720	12,464	836	...
hds. 7,720 rs. 1,526	... ...	hds. 7,720 rs. 1,526	426	...
...	...	...	9,028	...
47,411	247	47,164	3,119	...
2,968	...	2,968	53	...
2,713	...	2,713	148	...
2,966	...	2,966	146	...
...	...	...	112	...
...	...	...	370	...
hds. 2,04,039 rs. 17,842	5,771 491	hds. 1,98,268 rs. 17,351	30,063	...
hds. 76,645 rs. 3,171	4,900 335	hds. 71,745 rs. 2,836	7,708	...
33,681	58	33,623	2,754	...
3,385	...	3,385	206	...
21,427	...	21,427	1,115	...
15,654	24	15,630	1,646	...
hds. 1,50,792 rs. 3,171	hds. 4,982 rs. 335	hds. 1,45,810 rs. 2,836	13,429	...

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,065	...	2,065	387	0 1 2
1,459	906	553	104	0 0 14
4,987	2,670	2,317	589	0 2 5
4,086	753	3,333	625	0 3 6
49,621	38,108	11,513	652	0 6 0
56	...	56	10	0 0 1
14,360	10,056	4,304	840	0 5 2
535	139	396	82	0 1 9
1,11,497	66,242	45,255	7,895	0 3 4
...	...	...	...	...
1,999	612	1,387	311	0 2 14
22,419	21,365	1,054	127	0 1 13
22,377	9,081	13,296	4,597	0 3 5
22,285	17,166	5,119	945	0 3 11
14,360	9,934	4,426	807	0 10 4
9,571	8,306	1,265	237	0 4 6
* 824	396	428	105	0 2 0
31,437	30,935	502	50	0 2 0
...	...	...	...	...
1,25,272	97,795	27,477	7,179	0 2 3
30,154	9,537	20,617	4,489	0 4 6
16,427	8,057	8,370	1,140	0 4 3
3,307	2,605	702	122	8 2 13
17,272	6,530	10,742	2,014	0 10 1
4,248	395	3,853	1,037	0 3 14
71,408	27,124	44,284	8,802	0 4 11

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s c.
mds. 14,053 rs. 55,672	...	mds. 14,053 rs. 55,672	1,977	mds. 0 7 7 rs. 0 11 10
mds. 1,459 rs. 19,457	906 12,087	mds. 553 rs. 7,370	1,049	mds. 0 0 14 rs. 0 4 7
mds. 13,624 rs. 73,692	8,008 40,044	mds. 5,616 rs. 33,648	1,299	mds. 0 5 9 rs. 0 13 5
mds. 12,749 rs. 78,087	2,261 13,041	mds. 10,488 rs. 65,046	1,185	mds. 0 10 9 rs. 1 10 2
mds. 1,55,472	1,14,310	mds. 41,162	1,522	mds. 0 21 8
mds. 910	...	mds. 910	154	mds. 0 2 0
mds. 41,999	30,146	mds. 11,853	1,511	mds. 0 14 2
mds. 30,750 rs. 209	418	mds. 30,332 rs. 209	548	mds. 3 3 3 rs. 0 0 4
mds. 11,28,588 rs. 3,18,639	mds. 1,96,130 rs. 69,089	mds. 9,32,458 rs. 2,49,550	21,867	mds. 1 27 5 rs. 0 7 2
...	...	...	...	...
mds. 48,939	mds. 1,847	mds. 47,092	626	mds. 2 17 11
mds. 65,553	mds. 63,479	mds. 2,074	385	mds. 0 3 11
mds. 5,45,870 rs. 70,888	mds. 25,670 rs. 2,665	mds. 5,20,200 rs. 68,223	9,854	mds. 3 10 7 rs. 0 6 11
mds. 64,353 rs. 11,617	mds. 49,100 rs. 10,336	mds. 15,253 rs. 1,281	1,172	mds. 0 13 15 rs. 0 0 4
mds. 41,634 rs. 5,749	mds. 28,764 rs. 2,043	mds. 12,870 rs. 3,706	899	mds. 0 29 14 rs. 0 3 5
mds. 40,780	mds. 24,589	mds. 16,191	359	1 16 0
mds. 17,612 rs. 3,445	mds. 1,184 ...	mds. 16,428 rs. 3,445	172	mds. 1 37 11 rs. 0 6 6
mds. 1,27,144	mds. 92,805	mds. 34,339	264	mds. 3 15 7
...	...	...	...	...
mds. 9,51,885 rs. 91,699	mds. 2,87,438 rs. 15,044	mds. 6,64,447 rs. 76,655	13,731	mds. 1 13 14 rs. 0 0 11
mds. 8,77,138 rs. 19,125	mds. 82,335 rs. 335	mds. 7,94,803 rs. 18,790	19,046	mds. 3 35 9 rs. 0 1 5
mds. 43,127 rs. 2,17,769	mds. 22,568 ...	mds. 20,559 rs. 2,17,769	6,087	mds. 0 10 5 rs. 2 11 7
mds. 9,204 rs. 15,034	mds. 7,815 rs. 8,166	mds. 1,389 rs. 6,868	232	mds. 0 5 9 rs. 0 11 1
mds. 1,59,986 rs. 19,587	mds. 7,011 ...	mds. 1,52,975 rs. 19,587	3,792	mds. 3 23 1 rs. 0 7 4
mds. 16,460 rs. 10,688	mds. 1,151 ...	mds. 15,309 rs. 10,688	1,322	mds. 0 15 8 rs. 0 4 4
mds. 11,05,915 rs. 2,82,203	mds. 1,20,880 rs. 8,501	mds. 9,85,035 rs. 2,73,702	30,479	mds. 2 24 11 rs. 0 11 7

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,79,615	25,997	1,53,618	3,744	2 0 8
1,10,704	38,178	72,526	2,206	2 13 2
44,254	530	43,724	1,399	1 1 5
22,093	...	22,093	690	0 9 0
1,33,170	2,017	1,31,153	4,205	1 11 5
29,334	46	29,288	951	1 8 6
...	...	...	2,338	...
12,530	mds. 1	12,530	362	1 4 4
10,34,472	1,33,506	9,00,966	28,437	1 10 0
...	...	...	...	...
15,396	1,187	14,209	392	0 11 9
13,375	116	13,259	759	0 9 4
2,60,656	19,411	2,41,245	10,359	1 8 2
74,315	12,399	61,916	1,290	1 1 9
11,933	391	11,542	167	0 10 9
10,810	936	9,874	276	0 13 8
4,567	355	4,212	121	0 8 0
mds. 29,152	...	mds. 29,152	266	mds. 2 35 0*
...	...	...	...	...
mds. 24,924	mds. 53	mds. 24,871	429	mds. 1 22 9*
...	...	...	...	...
mds. 54,076 rs. 3,91,052	mds. 53 rs. 34,795	mds. 54,023 rs. 3,56,257	14,059	0 11 7
4,85,765	1,35,328	3,50,437	15,271	1 11 5
64,889	2,441	62,448	1,558	0 12 6
5,807	8	5,799	148	0 9 4
71,579	692	70,887	1,593	1 10 6
58,231	3,284	54,947	1,764	1 6 3
mds. 8,414 rs. 6,86,271	mds. 286 rs. 1,41,753	mds. 8,128 rs. 5,44,518	20,334	mds. 0 0 13 rs. 1 7 2

* Value of imports not received.

CLASS V.—Drugs, gums, spices and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
rs. 1,46,057	rs. 16,721	rs. 1,29,336	4,042	rs. 1 10 9
mds. 14,127 rs. 2,82,756	mds. 6,652 rs 1,33,033	mds. 7,475 rs. 1,49,723	4,679	mds. 0 11 10 rs. 5 13 2
mds. 2,088 rs. 41,768	mds. 39 rs. 560	mds. 2,049 rs. 41,208	1,288	mds. 0 2 7 rs. 1 0 5
rs. 44,621	2,237	42,384	1,325	1 1 1
rs. 2,00,155	44,701	1,55,454	7,287	2 0 6
rs. 39,543	1,899	37,644	1,765	1 15 7
rs. 1,96,342	81,112	1,15,730	1,808	3 7 3
rs. 10.173	43	10,130	317	1 1 7
mds. 21,531 rs. 15,32,505	mds. 7,180 rs. 3,90,003	mds. 14,351 rs. 11,42,502	40,252	mds. 0 1 1 rs. 2 1 0
...	...	...	...	...
mds. 1,269 rs. 22,139	mds. 13 rs. 290	mds. 1,256 rs. 21,849	910	mds. 0 2 9 rs. 1 2 2
60,770	12,288	48,482	782	2 2 4
mds. 3,426 rs. 3,25,008	mds. 1,200 rs. 32,954	mds. 2,226 rs. 2,92,054	15,992	mds. 0 0 9 rs. 1 13 3
1,05,154	53,761	51,393	1,962	0 14 9
mds. 61,638 rs. 58,867	mds. 17,963 rs. 16,440	mds. 43,675 rs. 42,427	669	mds. 2 21 6 rs. 2 18 8
47,144	30,127	17,017	709	1 7 6
mds. 551 rs. 8,398	mds. 36 rs. 540	mds. 515 rs. 7,858	137	mds. 0 2 7 rs. 0 14 10
mds. 3,531	mds. 1,245	mds. 2,286	298	mds. 0 9 0
mds. 4,506 rs. 36,046	mds. 2,758 rs. 22,064	mds. 1,748 rs. 13,982	437	mds. 0 4 6 rs. 0 14 1
mds. 74,921 rs. 6,63,526	mds. 23,215 rs. 1,68,464	mds. 51,706 rs. 4,95,062	21,896	mds. 0 4 3 rs. 1 0 1
rs. 4,23,358	rs. 73,854	3,49,504	16,306	rs. 1 11 4
rs. 1,34,093	rs. 20,744	rs. 1,13,349	1,945	rs. 1 6 8
rs. 10,294	...	rs. 10,294	322	rs. 1 0 7
rs. 72,819	rs. 5,670	rs. 67,149	2,099	rs. 1 9 1
rs. 98,012	rs. 5,655	rs. 92,357	2,741	rs. 2 5 6
rs. 7,38,576	rs. 1,05,923	rs. 6,32,653	23,413	rs. 1 10 11

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
mds. 5,518 rs. 1,787	mds. 381	mds. 5,137 rs. 1,787	1,083	mds. 0 2 12 rs. 0 0 4
mds. 15,813 rs. 47,217	md. 8,071 rs. 22,976	mds. 7,742 rs. 24,241	1,516	0 12 1 0 15 1
md. 2,862 rs 14,309	... ...	mds. 2,862 rs. 14,309	610	0 2 13 0 5 8
mds. 5,861 rs. 24,693	2,057 9,705	mds. 3,804 rs. 14,988	728	0 3 13 0 6 0
3,264	15	3,249	812	0 1 11
2,932	91	2,341	710	0 5 15
8,685	719	7,966	1,032	0 9 8
1,449	...	1,449	273	0 5 14
mds. 68,775 rs. 93,627	mds. 17,786 rs. 32,691	mds. 50,989 rs. 60,936	9,011	0 3 11 0 1 9
...	...	...	...	...
mds. 1,806 rs. 6,457	mds. 1 ...	mds. 1,805 rs. 6,457	245	mds. 0 3 12 rs. 0 5 4
2,092	65	2,027	507	0 3 9
mds. 8,349 rs. 36,698	mds. 762 rs. 1,307	mds. 7,587 rs. 35,391	4,067	mds. 0 1 15 rs. 0 3 6
mds. 7,312 rs. 17,022	mds. 1,427 rs 1,300	mds. 5,885 rs. 15,722	1,168	mds. 0 4 4 rs. 0 4 6
4,516	515	4,001	750	0 9 4
1,109	314	795	199	0 2 12
649	...	649	132	0 3 1
1,249	...	1,249	312	0 4 15
8,364	2,022	6,342	793	0 15 15
mds. 35,446 rs. 60,177	mds. 5,106 rs. 2,607	mds. 30,340 rs. 57,570	8,173	mds. 0 2 7 rs. 0 1 10
mds. 23,307 rs. 3,912	mds. 5,613 ...	mds. 17,694 rs. 3,912	9,033	mds. 0 3 7 rs. 0 0 3
9,603	2,265	7,338	2,496	0 3 11
785	...	785	196	0 3 2
9,380	mds. 4,355	mds. 5,025	1,030	mds. 0 4 11
5,163	479	4,684	1,171	0 4 12
mds. 48,238 rs. 3,912	mds. 12,712 ...	mds. 35,526 rs. 3,912	13,926	0 3 12 0 0 2

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
8,29,847	22,198	8,07,649	12,115	10 12 1
5,02,687	1,65,309	3,37,378	5,085	13 1 11
1,74,439	4,042	1,70,397	2,662	4 4 0
2,02,153	4,212	1,97,941	2,969	4 15 9
4,85,856	4,427	4,81,429	7,522	6 4 9
2,25,651	165	2,25,486	3,546	11 12 5
4,67,083	90,784	3,76,299	5,883	11 3 9
96,889	453	96,436	964	9 12 7
50,28,357	3,86,777	46,41,580	71,035	8 6 0
...	...	...	...	...
2,54,873	22,488	2,32,385	2,421	12 0 10
...	...	...	...	...
15,09,490	2,17,759	12,91,731	24,774	8 1 7
3,41,644	60,033	2,81,611	3,630	5 0 10
1,03,720	6,483	97,237	1,470	5 10 3
2,05,279	90,904	1,14,375	1,601	9 14 3
46,799	443	46,356	695	5 7 8
1,47,960	9,847	1,38,113	1,381	13 9 11
1,53,183	5,243	1,47,940	1,479	9 5 0
27,62,948	4,13,200	23,49,748	37,451	4 12 3
1,24,704	7,997	1,16,707	19,533	0 9 2
11,28,671	5,40,626	5,88,045	5,880	7 5 9
70,672	11,222	59,450	595	5 15 10
2,12,934	14,148	1,98,786	3,106	4 10 4
...	...	...	...	...
15,36,981	5,73,993	9,62,988	29,114	2 8 11

CLASS VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
8,93,539	22,331	8,71,208	13,009	11 9 6
5,03,393	1,65,309	3,38,084	5,158	13 2 5
1,82,349	4,042	1,78,307	2,786	4 7 2
2,06,439	4,212	2,02 227	3,033	5 1 5
5,19,250	4,428	5,14,822	8,044	6 11 8
2,36,565	165	2,36,400	3,546	12 6 1
4,93,681	94,907	3,98,774	6,234	11 14 6
1,10,813	453	1,10,360	1,104	11 3 3
53,37,359	3,95,284	49,42,075	75,443	8 14 8
...	...	...	...	...
2,74,863	26,172	2,48,691	2,590	12 14 4
2,08,261	73,900	1,34,361	2,568	5 15 3
18,58,449	3,91,366	14,67,083	24,774	9 3 1
4,37,899	65,673	3,72,226	5,242	6 10 10
1,03,720	6,483	97,237	1,470	5 10 3
2,05,279	90,904	1,14,375	1,601	9 14 3
46,799	443	46,356	695	5 7 8
1,47,960	9,847	1,38,113	1,381	13 9 11
1,53,183	5.243	1,47,940	1,479	9 5 0
34,36,413	6,70,031	27,66,382	41,800	5 9 9
3,95,684	21,719	3,73,965	26,581	1 13 3
11,52,348	5,43,025	6,09,323	6,132	7 10 1
74,293	11,240	63,053	649	6 5 0
2,28,699	14,176	2,14,523	3,352	5 0 3
34,899	5,741	29,158	335	0 11 10
18,85,923	5,95,901	12,90,022	37,049	3 6 10

the several Municipalities in the North-Western Provinces and Oudh, during 1900-1901, *the average consumption of taxation per head of population*—(continued).

19					20	21		22
Class VIII.—Metals and articles of metal.						Incidence of Taxation.		
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total Octroi.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.		Rs. a. p.	Rs. a. p.	
4,99,127	2,52,244	2,46,883	3,728	3 4 7	42	0 7 1	0 13 6	
2,25,418	44,931	1,80,487	2,820	7 0 4	...	0 4 6	0 15 9	
34,116	262	33,854	508	0 13 6	...	0 5 10	0 9 5	
22,198	200	21,998	344	0 9 0	...	0 3 8	0 7 1	
1,65,832	8,408	1,57,424	2,460	2 0 11	220	0 5 5	0 10 11	
47,673	1,638	46,035	740	2 6 7	...	0 8 2	0 15 0	
1,76,693	71,755	1,04,938	1,640	3 2 1	...	0 5 2	0 12 6	
30,769	324	30,445	304	3 1 5	...	0 4 4	0 9 6	
18,66,450	4,84,369	13,82,081	21,264	2 7 11	362	0 5 11	0 12 1	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	0 4 11	0 9 9	
57,439	25,218	32,221	504	1 6 10	14	0 8 8	0 12 11	
4,20,591	95,507	3,25,084	5,148	2 0 8	...	0 9 0	1 0 11	
93,778	32,114	61,664	616	1 1 9	31	0 6 6	0 10 9	
55,543	41,978	13,565	204	0 12 7	...	0 7 1	0 11 0	
30,849	14,681	16,168	142	1 6 6	...	0 7 8	0 12 5	
5,690	2,320	3,370	31	0 6 4	...	0 6 4	0 9 0	
...	...	...	...	...	...	0 12 4	1 0 6	
...	...	...	...	...	...	0 10 1	0 13 7	
6,63,890	2,11,818	4,52,072	6,645	0 14 8	45	0 5 4	0 9 9	
6,15,881	6,511	6,09,370	14,593	2 15 8	...	0 13 9	1 6 3	
...	...	...	...	...	...	0 6 5	0 10 7	
6,716	...	6,716	34	0 10 10	...	0 6 9	0 9 7	
45,913	1,664	44,249	691	1 0 6	...	0 9 9	0 12 7	
1,20,884	3,596	1,17,288	1,759	2 15 8	...	0 8 6	0 12 11	
7,89,394	11,771	7,77,623	17,077	2 1 0	...	0 11 1	1 1 8	

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	Mpl. 63,377 Cant. *771	5,13,278	75,398	4,37,880	21,797	6 36 6
	Azamgarh ...	68	Azamgarh ...	18,835	1,64,215	1,569	1,62,646	5,904	8 25 6
			Divisional Total...	82,983	6,77,493	76,967	6,00,526	27,701	7 9 8
KUMAUN.	Almora ...	69	Almora ...	7,007	...	...	...	...	...
			Divisional Total...	7,007	...	...	...	...	...
LUCKNOW.	Lucknow ...	70	Lucknow ...	264,038	19,12,786	3,30,174	15,82,612	52,116	5 39 12
	Rae Bareli ...	71	Rae Bareli ...	15,690	1,08,613	5,263	1,03,350	3,566	6 23 8
	Sítápur ...	72	Sítápur ...	22,582	5,82,288	4,20,859	1,61,429	2,994	7 6 0
		73	Khairabad ...	13,774	1,06,204	28,748	77,456	1,837	5 25 0
	Hardoi ...	74	Sandila ...	16,843	1,97,469	61,539	1,35,930	3,448	8 2 13
			Divisional Total...	332,927	29,07,360	8,46,583	20,60,777	63,961	6 7 9
FYZABAD.	Fyzabad ...	75	Fyzabad ...	†74,275	6,39,517	1,44,878	4,94,639	17,190	6 26 6
	Gonda ...	76	Gonda ...	15,811	76,692	77	76,615	2,075	4 33 13
	Bahraich ...	77	Bahraich ...	27,297	4,87,086	3,15,870	1,71,216	4,626	6 10 14
		78	Nánpára ...	10,601	62,076	546	61,530	1,688	5 32 3
	Sultánpur ...	79	Sultánpur ...	9,550	1,10,467	44,122	66,345	2,742	7 0 0
	Partábgarh ...	80	Bela (Partábgarh)	8,041	55,312	3,577	51,735	1,955	6 17 6
	Bara Banki ...	81	Nawábganj (Bara Banki).	14,739	1,13,243	28,932	84,311	4,144	5 28 13
			Divisional Total...	160,314	15,44,393	5,38,002	10,06,391	34,420	6 11 1
			GRAND TOTAL, 1900-01.	3,088,345	3,10,40,433	1,18,65,825	1,91,74,608	6,42,229	6 8 6
			Grand Total, 1899-00.	*3,006,067*	*3,05,16,136*	*1,16,40,337*	*1,88,75,799*	*7,28,195*	*6 11 2*

* Not included for purposes of striking incidence.
† This is the municipal *plus* the native population of Cantonments.

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
6,248	148	6,100	2,288	0 3 13
8,815	8,815	...	—1,621	...
15,063	8,963	6,100	667	0 2 15
3,168	186	2,982	1,118	0 17 0
3,168	186	2,982	1,118	0 17 0
50,686	3,245	47,441	23,720	0 7 3
4,211	386	3,825	1,913	0 9 12
10,256	2,220	8,036	1,507	0 14 4
1,259	131	1,128	426	0 3 4
2,738	83	2,655	996	0 5 2
69,150	6,065	63,085	28,562	0 7 9
6,082	25,050	—18,968	—3,950	—0 10 3
2,632	158	2,474	780	0 6 4
3,579	465	3,114	1,168	0 4 9
864	49	815	298	0 3 1
1,721	320	1,401	525	0 5 14
1,549	85	1,464	732	0 7 4
...	...	...	...	...
16,427	26,127	—9,700	—447	0 2 6
8,07,523	3,10,806	4,96,717	1,66,244	0 6 7
6,92,773	*2,25,113*	*4,67,660*	*1,64,829*	*0 6 3*

Unrefined sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
21,646	671	20,975	1,752	0 13 3
49,593	1,292	48,301	6,037	2 22 9
71,239	1,963	69,276	7,789	0 33 6
4,013	44	3,969	496	0 22 10
4,013	44	3,969	496	0 22 10
1,22,000	28,238	93,762	11,720	0 14 3
7,767	232	7,535	1,066	0 19 3
4,554	12,170	12,384	590	0 21 15
6,701	945	5,756	297	0 16 11
12,354	18	12,336	949	0 29 5
1,73,376	41,603	1,31,773	14,622	0 15 13
1,90,030	33,206	1,56,824	19,603	1 27 7
6,007	80	5,927	576	0 15 0
9,948	91	9,857	1,232	0 14 7
3,637	4	3,633	262	0 13 11
10,330	1,174	9,156	664	0 38 5
3,609	67	3,542	330	0 17 9
...	...	...	...	...
2,23,561	34,622	1,88,939	22,667	1 7 2
22,15,430	5,77,872	16,37,558	1,77,603	0 21 3
16'52,269	*6,24,526*	*10,27,743*	*1,18,400*	*0 13 10*

Ghf.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
3,136	257	2,879	1,799	0 1 13
1,101	212	889	555	0 1 14
4,237	469	3,768	2,354	0 1 13
...	...	...	...	...
...	...	...	...	...
26,187	612	25,575	25,575	0 3 14
1,469	242	1,227	614	0 3 2
1,664	67	1,597	1,752	0 2 13
488	5	483	508	0 1 6
1,682	...	1,682	841	0 3 1
31,490	926	30,564	29,290	0 3 11
7,840	1,570	6,270	3,135	0 3 6
796	4	792	394	0 2 0
1,803	298	1,505	1,254	0 2 3
364	4	360	238	0 1 6
409	11	398	332	0 1 10
510	2	508	508	0 2 8
981	13	968	1,453	0 2 10
12,703	1,902	10,801	7,314	0 2 11
3,24,717	76,863	2,47,854	1,69,902	0 3 3
3,33,252	*65,789*	*2,67,463*	*1,84,790*	*0 3 9*

CLASS I.—Including grain, sugar, ghí and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
mds. 5,63,160 rs. 73,980	mds. 76,379 rs. 893	mds. 4,86,781 rs. 73,087	31,182	mds. 7 27 3 rs. 1 2 5
mds. 2,34,277 rs. 68,739	mds. 12,023 rs. 50,429	mds. 2,22,254 rs. 18,310	* 11,492	mds. 1 32 0 rs. 0 15 6
mds. 7,97,437 rs. 1,42,719	mds. 88,402 rs. 51,322	mds. 709,035 rs. 91,397	42,674	mds. 8 21 12 rs. 1 1 8
mds. 7,181 rs. 19,344	mds. 230 rs. 1,528	mds. 6,951 rs. 17,816	1,882	mds. 0 39 11 rs. 2 8 8
mds. 7,181 rs. 19,344	mds. 230 rs. 1,528	mds. 6,951 rs. 17,816	1,882	mds. 0 39 11 rs. 2 8 8
mds. 31,83,126 rs. 85,76,949	mds. 3,76,729 rs. 9,63,380	mds. 28,06,397 rs. 76,13,569	1,39,226	mds. 10 25 5 rs. 28 13 4
mds. 2,21,434 rs. 4,66,320	mds. 12,823 rs. 56,403	mds. 2,08,611 rs. 4,09,917	9,140	mds. 13 11 13 rs. 26 2 0
mds. 6,70,945 rs. 15,29,500	mds. 4,36,201 rs. 10,44,777	mds. 2,34,744 rs. 4,84,723	8,620	mds. 10 15 13 rs. 21 8 1
mds. 1,46,584 rs. 3,36,966	mds. 29,829 rs. 71,085	mds. 1,16,755 rs. 2,65,881	3,438	mds. 8 19 1 rs. 19 4 10
mds. 2,79,335 rs. 6,30,898	mds. 61,640 rs. 1,44,910	mds. 2,17,695 rs. 4,85,988	7,022	mds. 12 37 0 rs. 28 13 9
mds. 45,01,424 rs. 1,15,40,633	mds. 9,17,222 rs. 22,80,555	mds. 35,84,202 rs. 92,60,078	1,67,446	mds. 10 30 10 rs. 27 13 0
mds. 8,88,824 rs. 28,97,275	mds. 1,84,943 rs. 6,85,534	mds. 7,03,881 rs. 22,11,741	37,229	mds. 9 19 1 rs. 29 12 5
mds. 97,753 rs. 2,79,057	mds. 318 rs. 2,250	mds. 97,435 rs. 2,76,807	* 4,570	mds. 6 6 8 rs. 17 8 1
mds. 5,42,817 rs. 6,237	mds. 3,16,725 rs. ...	mds. 3,092 rs. 6,237	9,277	mds. 8 11 0 rs. 0 3 8
mds. 81,204 rs. 30,596	mds. 855 rs. 325	mds. 80,349 rs. 30,271	3,130	mds. 7 26 6 rs. 2 13 8
mds. 1,47,052 rs. 3,47,589	mds. 47,665 rs. 1,30,140	mds. 99,387 rs. 2,17,449	4,946	mds. 10 16 4 rs. 22 12 3
mds. 75,530 rs. 2,08,977	mds. 4,671 rs. 11,326	mds. 70,859 rs. 1,97,651	3,983	mds. 8 32 8 rs. 24 9 3
mds. 1,14,592 rs. 3,87,573	mds. 28,945 rs. 56,783	mds. 85,647 rs. 3,30,790	6,227	mds. 5 32 7 rs. 22 7 1
mds. 19,47,772 rs. 41,57,304	mds. 5,84,122 rs. 8,86,358	mds. 13,63,650 rs. 32,70,946	69,362	mds. 8 20 4 rs. 20 6 5
mds. 3,92,57,006 rs. 3,22,92,436	mds. 1,31,10,388 rs. 75,44,437	mds. 2,61,46,618 rs. 2,47,47,999	14,82,409	mds. 8 18 11 rs. 8 0 2
mds. 3,90,39,350 *rs. 2,51,76,137*	*mds. 1,33,14,060* *rs. 61,95,023*	*mds. 2,57,25,290* *rs. 1,89,81,114*	*14,57,408*	*mds. 8 22 4* *rs. 6 5 0*

*This does not include a sum of Rs. 25 included under Composition for Octroi.

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
hds. 57,544	hds. 476	hds. 57,068	4,508	...
rs. 22,545	rs. 218	rs. 22,327	985	...
hds 57,544 rs. 22,545	hds. 476 rs. 218	hds. 57,068 rs. 22,327	5,493	...
23,856	...	23,856	1,161	...
23,856	...	23,856	1,161	...
hds. 2,99,391 rs. 3,09,740	... ...	hds. 2,99,391 rs. 3,09,740	17,953	...
hds. 12,154 rs. 12,570	... ...	hds. 12,154 rs. 12,570	625	...
hds. 62,470 rs. 53,016	hds. 2,037 rs. 12,129	hds. 60,433 rs. 40,887	788	...
hds. 4,453 rs. 14,815	... ...	hds. 4,453 rs. 14,815	242	...
hds. 6,070 rs. 16,816	... ...	hds. 6,070 rs. 16,816	299	...
hds. 3,84,538 rs. 4,06,957	hds. 2,037 rs. 12,129	hds. 3,82,501 rs. 3,94,828	19,907	...
hds. 35,835 rs. 68,443	hds. 527 rs. 4,556	hds. 35,308 rs. 63,887	1,711	...
hds. 19,496 rs. 3,267	hds. 108 rs. 108	hds. 19,388 rs. 3,159	548	...
33,360	...	33,360	1,220	...
15,415	...	15,415	483	...
hds. 8,209 rs. 46,429	... ...	hds. 8,209 rs. 46,429	340	...
hds. 8,413 rs. 13,950	... ...	hds. 8,413 rs. 13,950	339	...
hds. 10,073 rs. 11,888	hds. 37 rs. 156	hds. 10,036 rs. 11,732	308	...
hds. 1,30,801 rs. 1,43,977	hds. 672 rs. 4,820	hds. 1,30,129 rs. 1,39,157	4,949	...
hds. 13,63,880 rs. 7,59,261	hds. 78,766 rs. 17,993	hds. 12,85,114 rs. 7,41,268	1,39,255	...
hds. 14,63,113 *rs. 9,00,423*	*hds. 97,174* *rs. 16,254*	*hds. 13,65,939* *rs. 8,84,169*	*1,48,831*	...

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
11,707	7,612	4,095	867	0 2 9
965	93	872	203	0 1 13
12,672	7,705	4,967	1,070	0 2 6
...	...	...	...	...
...	...	...	...	...
mds. 28,336 rs. 4,00,476	mds 8,914 rs. 1,19,009	mds. 19,422 rs. 2,81,467	7,809	mds. 0 2 15 rs. 1 1 1
1,620	112	1,508	406	0 3 13
...	...	...	...	...
969	293	676	138	0 1 15
3,379	1,557	1,822	228	0 4 5
mds. 34,304 rs. 4,00,476	mds. 10,876 rs. 1,19,009	mds. 23,428 rs. 2,81,467	8,581	mds. 0 2 13 rs. 0 13 6
7,631	3,895	3,736	1,275	0 2 0
mds. 1,163 rs. 11,426	...	mds. 1,163 rs. 11,426	370	mds. 0 2 15 rs. 0 11 6
2,627	1,252	1,375	446	0 2 0
376	15	361	53	0 1 6
mds. 594 rs. 6,417	mds. 116 rs. 1,445	mds. 478 rs. 4,972	75	mds. 0 2 0 rs. 0 8 4
mds. 477 rs. 5,408	mds. 55 rs. 772	mds. 422 rs. 4,636	143	mds. 0 2 2 rs. 0 9 2
mds. 180 rs. 2,607	... ...	mds. 180 rs. 2,607	90	mds. 0 0 8 rs. 0 2 9
mds. 13,048 rs. 23,858	mds. 5,333 rs. 2,217	mds 7,715 rs. 23,641	2,452	mds. 0 1 15 rs. 0 2 4
5,34,784	2,83,623	2,51,161	51,264	0 3 4
5,69,965	*3,00,616*	*2,69,349*	*57,671*	*0 3 9*

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross impors.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
mds. 2,48,169 rs. 4,398	mds. 25,610 rs. 315	mds. 2,22,559 rs. 4,083	3,243	mds. 3 20 7 rs. 0 1 3
mds. 81,778 rs. 806	mds. 1,284 ...	mds. 80,494 rs. 806	1,046	mds. 4 10 15 rs. 0 0 8
mds. 3,29,947 rs. 5,204	mds. 26,894 rs. 315	mds. 3,03,053 rs 4,889	4,289	mds. 3 26 1 rs. 0 0 11
rs. 3,962	rs. 152	rs. 3,810	57	rs. 0 8 8
rs. 3,962	rs. 152	rs. 3,810	57	rs. 0 8 8
mds. 10,72,177 rs. 8,55,443	mds. 1,03,948 rs. 1,47,434	mds. 9,68,229 rs. 7,08,009	25,474	mds. 3 26 11 rs. 2 10 11
mds. 1,06,474 rs. 42,370	mds. 282 rs. 1,426	mds. 1,06,192 rs. 40,944	1,538	mds. 6 30 11 rs. 2 9 8
mds. 91,799 rs. 19,619	... ...	mds. 91,799 rs. 19,619	356	mds. 4 2 9 rs. 0 13 11
mds. 35,119 rs. 20,478	mds. 877 rs. 3,512	mds. 34,242 rs. 16,961	243	mds. 2 19 7 rs. 1 3 9
mds. 44,408 rs. 51,625	mds. 4,672 rs. 18,686	mds. 39,736 rs. 32,939	474	mds. 2 14 6 rs. 1 15 3
mds. 13,49,977 rs. 9,89,530	mds. 1,09,779 rs. 1,71,058	mds. 12,40,198 rs. 8,18,472	28,085	mds. 3 29 1 rs. 2 7 4
mds. 3,73,657 rs. 2,07,034	mds. 11,644 rs. 60,479	mds. 3,62,013 rs. 1,46,555	2,937	mds. 4 34 15 rs. 1 15 6
mds. 69,807 rs. 28,523	mds. 1 rs. 17	mds. 69,806 rs. 28,506	*643	mds. 4 16 9 rs. 1 12 10
mds. 52,984 rs. 1,976	mds. 3,754 rs. ...	mds. 49,230 rs. 1,976	667	mds. 1 32 2 rs. 0 1 2
mds. 7,953 rs. 1,954	mds. 44 rs. 159	mds. 7,909 rs. 1,795	83	mds. 0 29 13 rs. 0 2 9
mds. 41,619 rs. 16,186	mds. 57 rs. 2,046	mds. 41,562 rs. 14,140	354	mds. 4 14 1 rs. 1 7 8
mds. 14,389 rs. 9,491	mds. 204 rs. 4,378	mds. 14,185 rs. 5,113	429	mds. 1 30 9 rs. 0 10 2
mds. 19,028 rs. 8,495	... ...	mds. 19,028 rs. 8,495	422	mds. 1 11 10 rs. 0 9 2
mds. 5,79,437 rs. 2,73,659	mds. 15,704 rs. 67,097	mds. 5,63,733 rs. 2,06,580	5,535	mds. 3 20 11 rs. 1 4 6
mds. 75,03,640 rs. 31,51,597	mds. 9,87,667 rs. 5,49,723	mds. 65,15,973 rs. 26,01,874	1,58,076	mds. 2 4 7 rs. 0 13 5
mds. 88,32,610 *rs. 34,43,066*	*mds. 6,05,888* *rs. 8,62,424*	*mds. 82,26,722* *rs. 25,80,642*	*1,61,856*	*mds. 2 29 7* *rs. 0 13 8*

* This does not include a sum of Re. 0-8-0, included under the head "Composition for Octroi."

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
...	...	...	1,210	...
22,368	1,533	20,835	497	1 1 8
22,368	1,533	20,835	1,707	0 4 0
...	...	...	...	...
...	...	...	...	...
7,00,410	29,205	6,71,205	21,984	2 8 9
15,241	...	15,241	538	0 15 6
52,508	180	52,328	817	2 5 1
14,088	...	14,088	220	1 0 4
16,470	...	16,470	413	0 15 8
7,98,717	29,385	7,69,332	23,972	2 5 0
1,84,446	8,571	1,75,875	3,693	2 5 11
41,005	20	40,985	820	2 9 5
38,616	858	37,758	947	1 6 2
8,015	326	7,689	215	0 11 7
22,179	4,268	17,911	544	1 14 0
17,752	809	16,943	583	2 0 8
28,028	222	27,806	1,090	1 14 2
3,40,041	15,074	3,24,967	7,892	2 0 5
57,05,632	6,35,865	50,69,767	1,61,017	1 10 3
mds. 82,85,024 *rs.* 61,41,443	*mds.* 13,28,715 *rs.* 7,75,747	*mds.* 69,56,309 *rs.* 53,65,696	*1,67,685*	*mds.* 2 12 9 *rs.* 1 12 7

CLASS V.—Drugs, gums, spices and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
mds. 386 rs. 73,297	... 2,777	mds. 386 rs. 70,520	3,176	mds. 0 0 4 rs. 1 2 0
mds. 117 rs. 26,808	1 3,182	mds. 116 rs. 23,626	1,004	mds. 0 0 4 rs. 1 4 1
mds. 503 rs. 1,00,105	1 5,959	mds. 502 rs. 94,146	4,180	mds. 0 0 4 rs. 1 2 1
7,690	477	7,213	108	1 0 5
7,690	477	7,213	108	1 0 5
mds. 49,565 rs. 5,34,897	mds. 2,243 rs. 14,935	mds. 47,322 rs. 5,19,962	32,802	mds. 0 7 3 rs. 1 15 6
mds. 3,075 rs. 48,657	mds. 67 rs. 16,494	mds. 3,008 rs. 32,163	2,490	mds. 0 7 10 rs. 2 11 0
mds. 2,897 rs. 49,146	mds. 328 rs. 3,531	mds. 2,569 rs. 45,615	1,281	mds. 0 4 8 rs. 2 0 5
mds. 1,127 rs. 18,105	mds. 43 rs. 1,062	mds. 1,084 rs. 17,043	516	mds. 0 3 2 rs. 1 3 9
mds. 1,124 rs. 28,222	mds. 1 rs. 25	mds. 1,123 rs. 28,197	897	mds. 0 2 11 rs. 1 10 9
mds. 57,788 rs. 6,79,027	mds. 2,682 rs. 36,047	mds. 55,106 rs. 6,42,980	37,993	mds. 0 6 9 rs. 1 14 11
rs. 1,16,936	rs. 4,075	rs. 1,12,861	4,452	rs. 1 8 3
mds. 2,164 rs. 30,285	mds. 10 rs. 1,026	mds. 2,154 rs. 29,259	1,255	mds. 0 5 7 rs. 1 13 7
mds. 4,085 rs. 45,565	mds. 37 rs. 376	mds. 4,048 rs. 45,189	2,172	mds. 0 5 15 rs. 1 10 5
mds. 1,091 rs. 12,744	mds. 40 rs. 1,580	mds. 1,051 rs. 11,164	456	mds. 0 4 0 rs. 1 0 10
rs. 51,887	rs. 20,551	rs. 31,336	560	rs. 3 4 6
mds. 1,394 rs. 9,480	mds. 27 rs. 163	mds. 1,367 rs. 9,317	479	mds. 0 6 13 rs. 1 2 6
rs. 39,749	rs. 1,894	rs. 37,855	1,549	rs. 2 9 1
mds. 8,734 rs. 3,06,646	mds. 114 rs. 29,665	mds. 8,620 rs. 2,76,981	10,923	mds. 0 2 2 rs. 1 11 8
mds. 8,77,756 rs. 55,16,577	mds. 1,08,507 rs. 9,63,387	mds. 7,69,249 rs. 45,53,190	1,96,666	mds. 0 9 15 rs. 1 7 7
mds. 4,60,713 *rs. 58,72,756*	*mds. 1,54,383* *rs. 9,35,707*	*mds. 3,06,330* *rs. 49,37,049*	*1,86,500*	*mds. 0 4 1* *rs. 1 10 3*

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
mds. 10,458 rs. 4,620	mds. 182 rs. 3	mds. 10,276 rs. 4,617	3,094	mds. 0 6 8 rs. 0 1 2
mds. 9,065 rs. 755	mds. 5,544 rs. 8	mds. 3,521 rs. 747	904	mds. 0 7 7 rs. 0 0 8
mds. 19,523 rs. 5,375	mds. 5,726 rs. 11	mds. 13,797 rs. 5,364	3,998	mds. 0 6 11 rs. 0 1 1
mds. 2,380 rs. 3,403	mds. 406 rs. 403	mds. 1,974 rs. 3,000	515	mds. 0 11 4 rs. 0 6 10
mds. 2,380 rs. 3,403	mds. 406 rs. 403	mds. 1,974 rs. 3,000	515	mds. 0 11 4 rs. 0 6 10
mds. 10,886 rs. 1,12,735	mds. 386 rs. 2,455	mds. 10,500 rs. 1,10,280	5,166	mds. 0 1 9 rs. 0 7 0
mds. 1,382 rs. 6,900	... ...	mds. 1,382 rs. 6,900	313	mds. 0 3 8 rs. 0 7 0
mds. 4,580 rs. 19,257	mds 6 rs. 40	mds. 4,574 rs. 19,217	805	mds. 0 8 2 rs. 0 13 7
mds. 1,189 rs. 4,393	... ...	mds. 1,189 rs. 4,393	137	mds. 0 3 7 rs. 0 5 1
mds. 1,944 rs. 6,804	... ...	mds. 1,944 rs. 6,804	213	mds. 0 4 10 rs. 0 6 6
mds. 19,981 rs. 1,50,089	mds. 392 rs. 2,495	mds. 19,589 rs. 1,47,594	6,634	mds. 0 2 5 rs. 0 7 1
mds. 2,089 rs. 21,875	mds. 125 rs. 1,494	mds. 1,964 rs. 20,381	360	mds. 0 1 1 rs. 0 4 4
mds. 2,380 rs. 13,275	... rs. 5	mds. 2,380 rs. 13,270	452	mds. 0 6 0 rs. 0 13 5
mds. 4,269 rs. 549	mds. 713 ...	mds. 3,556 rs. 549	672	0 5 3 0 0 4
1,115	52	1,063	199	0 4 0
...	...	...	...	...
mds. 503 rs. 3,134	mds. 34 rs. 180	mds. 469 rs. 2,954	99	mds. 0 2 5 rs. 0 5 10
mds. 852 rs. 5,974	mds. 147 rs. 666	mds. 705 rs. 5,308	270	mds. 0 1 15 rs. 0 5 9
mds. 11,208 rs. 44,807	mds. 1,071 rs. 2,345	mds. 10,137 rs. 42,462	2,052	mds. 2 8 6 rs. 0 4 3
mds. 3,87,856 rs. 5,89,292	mds. 85,971 rs. 84,664	mds. 3,01,885 rs. 5,04,628	75,423	0 3 14 0 2 7
mds. 3,46,744 *rs. 3,99,598*	*mds. 87,969* *rs. 35,648*	*mds. 2,58,775* *rs. 3,63,950*	*65,039*	*mds. 0 3 7* *rs. 0 1 11*

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
5,81,108	34,661	5,46,447	8,538	8 9 11
2,18,865	58,644	1,60,221	2,731	8 8 1
7,99,973	93,305	7,06,668	11,269	8 8 3
2,53,623	61,114	1,92,509	3,008	27 7 7
2,53,623	61,114	1,92,509	3,008	27 7 7
20,44,877	50,035	19,94,842	32,823	7 8 11
2,14,345	5,522	2,08,823	3,263	13 5 0
4,62,933	1,58,491	3,04,442	4,567	13 7 9
1,59,940	56,255	1,03,685	1,555	7 8 5
77,760	...	77,760	1,166	4 9 10
29,59,855	2,70,303	26,89,552	43,374	8 1 3
5,08,365	25,493	4,82,872	7,243	6 15 8
2,23,160	21,894	2,01,266	3,140	12 11 8
3,76,838	35,221	3,41,617	5,329	12 8 3
1,34,214	25,926	...	1,692	10 3 5
1,71,128	36,986	1,34,142	1,994	14 0 9
2,91,607	1,19,900	1,71,707	1,282	21 5 7
...	...	...	...	...
17,05,312	2,65,420	14,39,892	20,680	8 15 8
2,73,56,986	53,39,583	2,20,17,403	3,39,924	7 2 1
2,85,02,213	*57,13,995*	*2,27,88,218*	*3,24,385*	*7 9 0*

CLASS VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,29,264	48,298	6,80,966	10,640	10 12 0
2,24,082	59,981	1,64,101	2,792	8 11 5
9,53,346	1,08,279	8,45,067	13,432	10 2 11
2,53,623	61,114	1,92,509	3,008	27 7 7
2,53,623	61,114	1,92,509	3,008	27 7 7
21,04,152	50,145	20,54,007	31,510	7 12 5
2,14,345	5,522	2,08,823	3,263	13 5 0
4,62,933	1,58,491	3,04,442	4,567	13 7 9
1,59,940	56,255	1,03,685	1,555	7 8 5
1,30,540	255	1,30,285	1,429	7 11 9
30,71,910	2,70,668	28,01,242	42,324	8 6 7
5,56,744	32,149	5,24,595	7,780	7 1 0
2,23,548	14,920	2,08,628	*3,255	13 3 1
3,95,979	36,977	3,59,002	5,609	13 2 5
1,36,538	27,067	1,09,471	1,710	1 5 2
1,71,128	36,986	1,34,142	1,994	14 0 9
2,94,707	1,20,607	1,74,100	1,335	21 10 5
44,420	1,482	42,938	502	2 14 7
18,23,064	2,70,188	15,52,876	22,185	9 10 11
3,10,19,530	66,22,922	2,43,96,608	3,72,962	7 14 5
mds. 92,476 *rs.* 3,05,26,410	*mds.* 12,941 *rs.* 59,70,267	*mds.* 79,535 *rs.* 2,45,56,143	3,57,080	*mds.* 0 1 1 *rs.* 8 2 8

*This does not include a sum of Rs. 8, included under the head "Composition for Octroi."

the several Municipalities in the North-Western Provinces and Oudh, during 1900-1901, *the average incidence of taxation per head of population*—(concluded).

19						20		21
Class VIII.—Metals and articles of metal.						Incidence of taxation.		
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	
91,565	9,977	81,588	1,275	1 4 1	...	0 7 10	0 14 9	
52,032	20,659	31,373	490	1 10 8	...	0 9 9	1 0 4	
1,43,597	30,636	1,12,961	1,765	1 5 9	...	0 8 3	0 15 0	
36,840	6,187	30,653	306	4 6 0	...	0 4 3	1 0 1	
36,840	6,187	30,653	306	4 6 0	...	0 4 3	1 0 1	
7,46,653	53,674	6,92,979	9,345	2 9 11	12,952	0 8 5	1 2 0	
36,810	313	36,497	570	2 5 3	...	0 9 3	1 2 10	
1,21,802	48,657	73,145	1,097	rs. 3 3 10	...	0 6 1	0 13 0	
11,460	2,342	9,118	137	rs. 0 10 7	...	0 4 0	0 7 6	
34,676	...	34,676	520	rs. 2 0 11	...	0 6 8	0 10 8	
9,51,401	1,04,986	8,46,415	11,669	rs. 2 8 8	12,952	0 8 0	1 0 10	
2,51,621	16,697	2,34,924	3,513	rs. 3 2 7	472	0 8 0	0 13 4	
50,266	2,501	47,765	750	rs. 3 0 4	31	0 4 7	0 12 5	
1,63,161	37,536	1,25,625	1,963	rs. 4 9 7	...	0 2 0	0 13 2	
19,050	7,560	11,490	180	rs. 1 1 4	...	0 4 9	0 9 9	
82,051	30,664	51,387	803	rs. 5 6 1	40	0 8 3	1 0 1	
45,682	726	44,956	677	rs. 5 9 5	...	0 7 11	0 15 9	
57,809	9,135	48,674	1,005	rs. 3 4 10	20	0 6 9	0 12 4	
6,69,640	1,04,819	5,64,821	8,891	rs. 3 8 4	563	0 6 11	0 13 3	
86,63,585	23,59,298	66,04,287	1,03,361	2 2 3	14,215	0 7 9	0 14 0	
75,05,780	*14,74,781*	*60,30,999*	*90,672*	*2 0 1*	*333*	*0 7 8*	*0 13 11*	

ABSTRACT OF STATEMENT No. IV.

Statement showing the average consumption, per head, of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh, during the year 1900-1901.

1	2	3	4	5								
Serial Number.	Name of Municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average consumption or expenditure per head of population.								
				Grain.	Refined sugar.	Unrefined sugar.	Ghí.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
		Rs.	Rs.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Dehra	33,279	3,025	11 9 0	0 12 6	0 35 14	0 6 7	0 8 6	0 11 10 0 5 8	3 1 10	15 3 11	3 14 5
2	Saháranpur	59,286	41,524	7 24 10	0 20 2	0 20 3	0 4 3	0 4 2	0 12 11	3 4 6	8 4 2	2 0 10
3	Hardwár Union	24,209	172	7 7 14	0 13 5	0 19 9	0 8 7	0 4 6	0 5 9	1 1 4	9 0 5	2 15 4
4	Deoband	11,159	10,533	3 3 1	0 0 7	1 2 1	0 2 9	0 5 12	0 8 8	1 6 7	6 11 10	Md. s. c. 0 10 13 Rs. a. p. 1 11 11
5	Muzaffarnagar	18,647	2,135	5 8 2	...	0 8 0	0 4 9	0 4 12	0 13 9	2 15 1	12 2 1	3 1 6
6	Roorkee	13,977	2,231	6 6 1	0 10 15	0 17 5	0 3 13	0 3 13	0 7 8	2 1 8	9 5 9	1 15 5
7	Kandhla	5,910	821	5 31 5	0 7 12	0 2 0	0 2 9	0 2 3	0 3 7	0 14 0	4 1 7	...
8	Kairana	10,463	1,299	6 14 10	0 5 11	0 17 2	0 2 1	0 3 15	...	1 4 7	4 2 3	...
9	Meerut	1,34,720	17,039	6 20 5	0 9 5	0 17 10	0 3 12	0 4 0	0 4 8 Rs. a. p. 0 1 2	1 4 8	7 3 2	1 6 9
10	Gháziabad	7,993	4,295	1 21 7	0 12 2	1 4 11	0 5 3	0 0 5	Md. s. c. 0 7 8	Md. s. c. 0 11 18 Rs a. p. 1 7 8	7 10 11	Md. s. c. 0 3 12 Rs. a. p. 1 3 6
11	Baraut	4,654	888	6 0 4	...	...	0 2 8	0 1 10	0 4 1	0 12 2	8 5 6	2 8 8
12	Bághpat	4,330	424	7 10 10	...	...	0 3 11	0 2 7	0 3 11 Rs. a. p. 0 7 5	0 11 5	5 7 3	0 8 11
13	Hápur	13,222	14,224	8 3 11	...	...	0 4 5	0 2 13	Md. s. c. 0 6 13	1 5 8	7 2 7	Md. s. c. 0 5 15 Rs. a. p. 2 0 9
14	Sardhana	8,277	668	6 10 0	0 7 12	0 30 0	0 2 3	0 3 1	0 6 12	1 10 10	5 12 4	2 10 3
15	Bulandshahr	13,783	3,585	6 27 12	0 8 14	0 27 10	0 4 7	0 4 6	0 6 6 Rs. a. p. 0 7 7	1 11 0	8 12 10	1 6 10
16	Anúpshahr	5,135	1,242	5 9 3	0 7 15	0 25 11	0 3 12	0 5 5	Md. s. c. 0 6 2 Rs. a. p. 0 7 8	1 1 3	6 0 11	1 0 9

17	Khurja	21,764	19,162	5 16 13	0 19 5	1 4 5	0 1 1	0 4 9	Md. s. c. 0 3 14 Rs. a. p. 0 4 7	2 3 3	7 10 10	1 10 6 Md s c. 0 20 11
18	Sikandarabad	11,765	16,111	5 32 10	0 10 14	0 27 3	0 4 0	0 10 6 0 8 6	Md. s. c. 0 4 0	1 13 0	8 13 6	Rs a. p. 2 1 1
19	Koil (Aligarh)	66,745	20,594	6 15 1	0 14 6	1 18 10	0 4 0	Rs. a. p. 2 2 9 Md. s c.	0 5 11	1 4 5 Md. s. c. 0 21 9	9 9 3	3 13 8
20	Háthras	34,980	...	10 19 12	...	...	0 6 10	0 9 12	Rs. a. p 1 5 8 Md. s. c.	Rs a. p. 1 7 1 Md. s. c.	...	...
21	Atráuli	10,097	2,602	4 28 14	0 7 6	0 39 15	0 1 12	0 2 5	Md. s. c. 0 4 10 Rs. a. p. 0 9 9	0 2 5 Rs a. p. 1 3 0	5 0 0	1 14 3
22	Sikandra Rao	6,978	874	4 31 13	0 10 11	0 28 3	0 1 5	0 4 6	0 2 7 Rs. a. p. 0 3 6	Md. s c 0 4 6 Rs. a. p. 1 3 6	6 5 6	Md. s. c 0 4 0 Rs. a p. 0 12 9
23	Muttra	51,505	8,936	6 35 5	0 21 6	0 28 8	0 6 13	0 4 14	Md. s. c. 0 4 14 Rs. a. p. 0 0 7	2 4 3 Md. s. c.	11 12 3	1 11 1 Md. s. c.
24	Brindaban	15,802	1,177	5 33 2	0 11 11	0 15 8	0 7 6	0 4 8	Md. s. c. 0 1 12	0 4 11 Rs. a. p. 0 15 0	7 14 2	0 2 14 Rs. a. p. 1 7 2
25	Kosi	8,196	448	1 33 4	...	...	0 4 15	0 0 14	0 8 10 Md. s. c.	Md. s. c. 18 6 5 Rs. a. p 3 9 0	12 14 10	2 14 3
26	Agra	2,34,853	2,29,521	6 14 8	0 10 15	0 35 10	0 4 5	0 0 2	0 3 5 Rs. a. p. 0 1 8	0 9 10 0 3 3	10 4 2	2 6 5
27	Fatehpur-Sikri	4,697	349	10 39 8	0 9 11	0 26 9	0 1 9	0 34 14	0 4 12	Md. s. c. 0 7 6 Rs. a. p. 1 3 3	8 4 0	...
28	Firozabad	14,083	3,300	6 27 12	0 11 9	0 31 4	...	...	1 25 6	1 14 0	13 8 3	3 6 9
29	Fatehgarh-*cum*-Farukhabad ...	50,394	19,450	5 35 7	0 9 9	0 14 9	0 4 8	0 0 12	Md. s. c. 0 1 3 Rs. a. p. 0 2 3	Md. s. c. 0 6 7 Rs. a. p. 1 5 6	...	Md. s. c 4 8 3 Rs. a. p. 2 8 9
30	Mainpuri	15,576	4,373	5 36 8	0 14 9	0 19 2	0 4 8	0 8 2	0 3 14 Md. s. c. 0 9 3	Md. s. c. 0 3 12 1 11 4	10 7 6	...
31	Etáwah	33,623	15,515	5 19 6	0 10 3	1 7 12	...	...	Rs. a. p 0 5 7	Rs. a. p. 1 12 4	16 3 9	3 2 10
32	Etah	10,213	2,801	6 11 7	0 22 7	0 30 11	0 5 9	0 3 6	...	Md. s. c. 0 7 11 Rs. a. p. 2 12 8	18 12 11	4 13 6
33	Soron	10,358	1,115	4 24 10	0 1 11	2 16 8	0 4 5	0 3 4 Rs. a. p. 1 3 5	...	0 10 11	8 1 9	1 7 11
34	Kásganj	14,957	16,590	7 18 0	...	...	0 4 1	Md. s. c. 0 0 9	0 4 0	2 15 2	8 13 5	4 11 3
35	Marehra	8,989	288	4 33 6	0 5 0	0 10 0	0 1 5	0 2 13	0 1 6	Md. s. c. 0 1 12 Rs. a. p. 0 11 5	4 8 5	0 8 7

ABSTRACT OF STATEMENT No. IV.

Statement showing the average consumption, per head, of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh, during the year 1900-1901—(continued).

1	2	3	4	5								
Serial Number.	Name of Municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average consumption or expenditure per head of population.								
				Grain.	Refined sugar.	Unrefined sugar.	Ghí.	Oil.	Tobacco.	Drugs, spices, etc.	Cloth.	Metals.
		Rs.	Rs.	Mds. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Rs. a. p.	Rs. a. p.	Rs. a. p.
36	Jalesar	9,365	1,296	6 14 6	0 11 12	0 26 15	0 3 1	0 3 15	0 2 12	1 8 0	7 1 4	...
37	Bareilly	1,15,269	30,395	6 38 8	...	...	0 3 8	3 3 5	Md. s. c. 0 3 10 Rs. a. p. 0 0 9 0 3 7	2 5 2	10 10 7	3 4 10
38	Bijnor	9,612	205	6 14 6	...	0 9 2	0 2 0	0 3 0	Rs. a. p. 0 0 1	0 14 10	3 13 1	0 12 0
39	Chandpur	7,208	360	6 4 4	0 1 3	0 32 10	0 1 5	0 5 0	Md. s. c. 0 6 7	3 1 3	5 10 8	0 11 7
40	Dhámpur	5,439	2,600	7 37 10	...	...	0 2 8	0 4 13	0 6 3	1 15 7	4 4 0	3 13 7
41	Nagína	9,508	2,261	6 8 13	...	...	0 0 13	0 1 13	0 6 2	1 9 11	4 5 1	0 11 6
42	Najíbabad	12,664	2,165	8 34 8	...	...	0 2 4	0 8 5	0 5 2	1 9 10	8 2 2	...
43	Budaun	28,046	4,673	5 26 6	0 6 2	0 26 5	0 2 7	0 2 2	0 3 11	Md. s. c. 0 4 15 Rs. a. p. 1 5 8	7 1 6	2 12 8
44	Moradabad	63,395	22,973	6 22 3	0 2 6	0 38 2	1 5 4	0 1 2	Md. s. c. 0 2 12 Rs. a. p. 0 0 4	Rs. a. p. 1 10 9	10 12 1	Md. s. c. 0 6 1 Rs. a. p. 3 4 7
45	Chandausi	25,195	19,906	4 22 11	...	...	0 4 0	0 0 14	Md. s. c. 0 12 1 Rs. a. p. 0 15 1	Md. s. c. 0 11 10 Rs. a. p. 5 13 2	13 1 11	Md. s. c. 0 18 9 Rs. a. p. 7 0 4
46	Amroha	23,704	4,727	5 26 8	0 0 8	1 3 11	0 1 11	0 2 5	Md. s. c. 0 2 13 Rs. a. p. 0 5 8	Md. s. c. 0 2 7 Rs. a. p. 1 0 5	4 4 0	Md. s. c. 0 0 13 Rs. a. p. 0 13 6
47	Sambhál	17,611	2,766	4 22 0	0 0 13	0 11 9	0 0 14	0 3 6	Md. s. c. 0 3 13 Rs. a. p. 0 6 0	1 1 1	4 15 9	0 9 0
48	Sháhjahánpur	52,193	20,260	6 16 4	0 3 12	0 24 12	0 2 2	0 6 0	0 1 11	2 0 6	6 4 9	2 0 11
49	Tilhar	17,865	2,345	14 2 10	...	...	0 1 3	0 0 1	0 5 25	1 15 7	11 12 5	2 6 7
50	Pilibhít	26,206	11,139	7 27 12	...	...	0 4 6	0 5 2	0 9 8	3 7 3	11 3 9	3 2 1
51	Bisalpur	5,880	52	6 4 13	...	...	0 1 13	0 1 9	0 5 14	1 1 7	9 12 7	3 1 5
52	Cawnpore	15,825	491	(Octroi is levied only on animals for slaughter in the Cawnpore Municipality.)								...

53	Fatehpur	11,531	850	4 35 3	0 7 11	0 7 12	0 2 8	0 2 14	0 3 12 Rs a p. 0 5 4	Md. s. c. 0 2 9 Rs. a. p 1 2 2	Rs. a. p. 12 0 10	...	
54	Bánda	18,206	16,337	6 5 0	0 10 11	0 28 10	0 3 0	0 1 13	Md. s. c. 0 3 9	2 2 4	...	1 6 10	
55	Allahabad	1,68,408	41,013	5 16 1	0 8 9	0 9 6	0 3 12	0 3 5	Md. s. c. 0 1 15 Rs. a. p. 0 3 6	Md s. c. 0 0 9 Rs. a. p 1 13 3	Rs. a p. 8 1 7	Rs a. p. 2 0 8	
56	Jhánsi	37,403	13,500	7 34 4	0 9 1	0 21 7	...	0 3 11	0 4 4 Rs. a. p. 0 4 6	0 14 9	5 0 10	1 1 9	
57	Mau Ránipur	11,868	4,700	8 9 5	0 11 5	0 19 0	0 2 7	0 10 4	Md. s. c. 0 9 4	Md s. c. 2 21 6 Rs. a p 2 18 8	5 10 3	0 12 7	
58	Lalitpur	8,962	6,159	15 38 0	0 6 4	0 28 0	...	0 4 6	0 2 12	1 7 6	9 14 3	1 6 6	
59	Orai	4,788	152	6 21 7	0 7 4	0 33 5	0 2 4	0 2 0	0 3 1	Md. s. c. 0 2 7 Rs a. p. 0 14 10	5 7 8	Md. s. c. 0 0 11 Rs. a. p 0 6 4	
60	Káipi	10,468	14,459	10 31 14	0 17 2	2 7 3	0 3 7	0 2 0	0 4 15	Md. s. c 0 9 0	13 9 11	...	
61	Kunch	13,526	5,491	11 13 5	0 13 2	1 18 7	...	...	0 15 15	0 4 6 Rs. a. p. 0 14 1	9 5 0	...	
62	Benares	2,85,063	53,620	6 2 10	0 7 8	0 13 14	0 4 9	0 4 6	0 3 7 Rs. a. p. 0 0 3	1 11 4	0 9 2	2 15 8	
63	Mirzapur	52,088	11,943	5 33 7	0 7 0	0 17 4	0 3 13	0 4 3	Md. s. c. 0 3 11	1 6 8	7 5 9	...	
64	Chunár	5,977	1,614	6 25 0	0 7 2	0 18 14	0 2 6	8 2 13	0 3 2	1 0 7	5 15 10	0 10 10	
65	Jaunpur	39,832	9,116	11 12 2	0 0 4	0 26 14	0 1 15	0 10 1	0 4 11	Md. s. c. 0 6 9 Rs. a p. 1 9 1	4 10 4	1 0 6	
66	Gházipur	31,803	2,909	9 8 7	...	...	0 2 6	0 3 14	0 4 12	2 5 6	...	2 15 8	
67	Gorakhpur	58,328	6,741	6 36 6	0 3 13	0 13 3	0 1 13	0 2 9	0 6 8 Rs. a. p. 0 1 2	Md. s. c. 0 0 4 Rs. a. p. 1 2 0	8 9 11	1 4 1	
68	Azamgarh	19,210	8,238	8 25 6	...	2 22 9	0 1 14	0 1 13	Md. s. c. 0 7 7 Rs. a. p. 0 0 8	Md s. c. 0 0 4 Rs. a. p. 1 4 1	8 8 1	1 10 8	
69	Almora	7,037	1,265	...	0 17 0	0 22 10	...	...	Md. s. c. 0 11 4 Rs. a. p. 0 6 10	1 0 5	27 7 7	4 6 0	
70	Lucknow	2,96,419	26,618	5 39 12	0 7 3	0 14 3	0 3 14	Md. s. c. 0 2 15 Rs. a. p. 1 1 1	Md. s. c. 0 1 9 Rs. a. p. 0 7 0	Md. s. c. 0 7 3 Rs. a. p. 1 15 6	7 8 11	2 9 11	
71	Rae Bareli	18,477	700	6 23 8	0 9 12	0 19 3	0 3 2	Md. s. c. 0 3 13 Rs. a. p. 1 2 11	Md. s. c. 0 3 8 Rs. a. p. 0 7 0	Md. s. c. 0 7 10 Rs. a. p. 2 11 0	13 5 0	Md. s. c. 0 4 7 Rs. a. p. 2 5 3	

ABSTRACT OF STATEMENT No. IV.

Statement showing the average consumption, per head, of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh, during the year 1900-1901—(concluded).

1	2	3	4	5								
Serial Number.	Name of Municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average consumption or expenditure per head of population.								
				Grain.	Refined sugar.	Unrefined sugar.	Ghí.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
		Rs.	Rs.	Mds. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c.	Md. s. c. 0 8 2 Rs. a. p. 0 13 7	Md. s. c. 0 4 8 Rs. a. p. 2 0 5	Rs. a. p.	Rs. a. p.
72	Sítápur	18,331	12,300	7 6 0	0 14 4	0 21 15	0 2 13	...			13 7 9	3 3 10
73	Khairabad	6,488	1,654	5 25 0	0 3 4	0 16 11	0 1 6	0 1 15	Md. s. c. 0 3 7 Rs. a. p. 0 5 1	Md. s. c. 0 3 2 Rs. a. p. 1 3 9	7 8 5	Md. s. c. 0 1 3 Rs. a. p. 0 10 7
74	Sandilá	11,266	1,796	8 2 13	0 5 2	0 29 5	0 3 1	0 4 5	Md. s. c. 0 4 10 Rs. a. p. 0 6 6	Md s. c. 0 2 11 Rs. a p 1 10 9	4 9 10	Md. s. c. 0 5 12 Rs. a. p. 2 0 11
75	Fyzabad	62,147	20,063	6 26 6	0 10 3	1 27 7	0 3 6	0 2 0	Md. s. c. 0 1 1 Rs. a. p. 0 4 4	1 8 3	6 15 8	3 2 7
76	Gonda	12,324	388	4 33 13	0 6 4	0 15 0	0 2 0	0 2 15 Rs. a. p. 0 11 6	Md. s. c. 0 6 0 Rs a. p. 0 13 5	Md. s. c. 0 5 7 Rs. a. p 1 13 7	12 11 8	3 0 4
77	Bahraich	22,527	10,070	6 10 14	0 4 9	0 14 7	0 2 3	Md. s. c. 0 2 0	Md. s. c. 0 5 3 Rs. a. p. 0 0 4	Md. s. c. 0 5 15 Rs. a. p. 1 10 5	12 8 3	Md. s. c. 0 13 2 Rs. a. p. 4 9 7
78	Nanpara	6,456	692	5 32 3	0 3 1	0 13 11	0 1 6	0 1 6	Md. s. c. 0 4 0	Md. s. c. 0 4 0 Rs. a. p. 1 0 10	10 3 5	1 1 4
79	Sultánpur	9,581	3,340	7 0 0	0 5 14	0 38 5	0 1 10	0 2 0 Rs. a. p. 0 8 4	...	3 4 6	14 0 9	Md. s. c. 0 14 10 Rs. a. p. 5 6 1
80	Bela (Partábgarh)... ...	7,924	1,193	6 17 6	0 7 4	0 17 9	0 2 8	Md. s. c. 0 2 2 Rs. a. p. 0 9 2	Md. s. c. 0 2 5 Rs. a. p. 0 5 10	Md. s. c. 0 6 13 Rs. a. p. 1 2 6	21 5 7	5 9 5
81	Nawábganj (Bara Banki) ...	11,393	1,426	5 28 13	...	...	0 2 10	Md. s. c. 0 0 8 Rs. a. p. 0 2 9	Md. s. c. 0 1 15 Rs. a. p. 0 5 9	2 9 1	...	3 4 10
	GRAND TOTAL ...	27,03,335	8,74,272	6 8 6	0 6 7	0 21 3	0 3 3	0 3 4	0 3 14 0 2 7	0 9 15 1 7 7	7 2 1	2 2 2

REPORT

OF

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH,

DURING THE YEAR ENDING 31ST MARCH 1902.

ALLAHABAD:

Printed at the United Provinces of Agra and Oudh Government Press.

1903.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1901-1902.

No. $\frac{849}{\text{XI—48A}}$ OF 1903.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 25th March 1903.

READ—

The reports submitted by the municipal boards upon their administration and finances during 1901-1902, with the Commissioners' reviews thereon and the orders passed by the Government.

Read also—

This Government's (Municipal Department) Resolution No. 612, dated the 20th February 1902, on the municipal administration for 1900-1901.

OBSERVATIONS.—The year, like its predecessor, was one of decided progress in municipal self-government. The Act seems to have been more generally understood, and the new Municipal Account Code has been received and worked by the boards in an appreciative spirit. The Code, which came into force on the 1st of April 1901, has resulted in a great improvement in the technical details of municipal administration, and in a marked development of the municipal income. The Code has now been revised in the light of the experience gained during the time when the provisional issue was in force; and it is satisfactory to find that the revised edition has well sustained the test of a year's experience, characterized by more than usual activity in municipal work. The revision of the general municipal manual, mentioned in last year's resolution as having been undertaken during the year, could not, unfortunately, be completed. The revision involves a large amount of labour, as the existing manual is very imperfect, and in many respects quite unsuited to the more complicated procedure of the new Act; but the Government hopes that the work of revision will be finished, and the manual issued to the boards, shortly after the commencement of the ensuing municipal year.

The work of revising existing regulations, in order to bring them into conformity with the provisions of the new Act, steadily progressed throughout the year. The framing of the new rules which the Act necessitates, and practically the whole of the work of revision, have been completed; and it only now remains for the boards to examine their bye-law collections, eliminating therefrom all rules which have been cancelled under the new Act, and adding to the existing rules which remain in force under section 2 (2) of the Act those which have recently been sanctioned. The collected bye-laws should be printed. The Government considers this revision of the utmost importance; and trusts that the matter will receive due attention from the boards.

Number of municipalities.

2. The total number of municipalities in the Provinces, and the number in which octroi is in force, remained the same as in the previous year—104 and 82 respectively.

Population.

3. The municipal population was 3,231,852, as against 3,290,426 shown last year. The difference is due to the final correction of the census figures; and to the fact that the cantonment population of a few of the larger towns—Lucknow, Agra, Sitapur, Jhánsi—was erroneously included with the municipal population in last year's returns. The municipal population of the Provinces, according to the census of 1891, was 3,235,667.

Elections.

4. Elections were held in 57 municipalities; in some cases they were keenly contested, but little interest is, in general, taken in the election of representatives.

Chairmen.

5. The number of boards with *ex officio* Chairmen remained unchanged; and most of the other boards continued, as formerly, to elect the District Magistrate as Chairman. The Fyzabad board still retains its non-official Chairman.

Members.

6. The boards were composed of 1,399 members; of this number, 1,036 were elected, 211 appointed by name, and the remaining 152 held seats by virtue of their office. The number of Hindus was 743, of Muhammadans 384, and of Europeans and others 272. These figures are practically identical with those of the previous year.

Meetings and attendance of members.

7. In consequence of the general revision of the octroi schedules, and the necessity for framing rules in consonance with the new Act, an unusually large number of meetings were held during the year; it is satisfactory to find that these meetings were, on the whole, well attended, the average number present at each meeting being 8·31. The returns are again disappointing, however, for some of the smaller boards in the Meerut Division, *e.g.*, Shahdara, Baraut, Baghpat, Pilkhua, Hapur, Sardhana, Mawana, and for the Firozabad, Marehra, Nawábganj, and Pihani boards in the Agra and Fyzabad Divisions. It is trusted that there will be an improvement in this respect during the current year.

Revision of octroi and new taxes.

8. During the year a tax was imposed on weighmen practising their profession within the limits of the Etah municipality; and in Sháhjahánpur a direct tax on sugar refiners was substituted for the octroi previously levied on sugar and saccharine stuffs. The Sháhjahánpur board also imposed a tax on tobacco and potato growers within the municipal limits. The octroi schedules of the Muttra, Chandpur, Najibabad, Sitapur, and Khairabad municipalities were revised during the year; and the schedules of all the municipalities came under examination in connection with the Government of India's orders fixing a maximum rate of duty on all articles taxed upon import into India, and directing equality of taxation in respect of all imported articles and their indigenous correlatives. The work of revision has been continued during the current year, and is now nearing completion. The house tax levied in the Civil Lines of the Rurki municipality was abolished with effect from the 1st October 1901; and the tax on professions and trades in force in Cawnpore was formally re-imposed, as the former procedure had been somewhat irregular.

Rules.

9. The more important rules gazetted during the year included revised rules for the assessment and collection of the tax on professions and trades in the Cawnpore municipality; rules for the assessment of the newly imposed water rate in the Agra municipality; rules governing the use of burial and burning grounds in the Muttra and Brindaban municipalities; rules regulating the sale and transport of meat in the Bareilly and Gorakhpur municipalities; and rules prescribing a minimum area for building sites, and a minimum distance between buildings, in the Mussoorie municipality.

In addition, numerous rules were framed dealing with the regulation of traffic, the protection of municipal and Government property, and the prevention of nuisances. The house tax rules in force in several municipalities were revised on the basis of model rules framed by the Government;

and some fifteen boards framed rules for the management of their newly established provident funds. The Government has exercised a careful surveillance over the making of rules, as there is a tendency to over-regulation among the more progressive municipalities.

Revision of boundaries.

10. The boundaries of the Benares, Nagina, Bijnor, Ballia, and Amroha municipalities were revised during the year.

Accounts.

11. The total income of the boards, exclusive of money borrowed from the Government under the Local Authorities Loans Act, was Rs. 55,11,831, or Rs. 5,51,571 in excess of the income (Rs. 49,60,260) of the previous year. The increase was more or less evenly distributed; and may be attributed partly to the general prosperity which characterized the year, partly to the extensive storage of grain which took place in the western towns, and partly to the more efficient supervision exercised over the octroi administration. With a larger income, the boards were able to spend more freely; and the expenditure (Rs. 53,52,510) exceeded that of the previous year (Rs. 48,64,248) by Rs. 4,88,262. The aggregate closing balance amounted to Rs. 18,09,006, as compared with the aggregate opening balance of Rs. 14,40,685.

Balances.

12. The boards with closing balances in excess of Rs. 30,000 were—

	Rs.
Cawnpore	2,68,434
Benares...	1,78,877
Lucknow	64,967
Sháhjahánpur	44,016
Naini Tal	42,490
Saháranpur	41,768
Fyzabad	39,400
Hardwár Union	37,044
Bareilly...	36,924
Meerut	35,214
Dehra	34,705
Moradabad	34,678
Pilibhít...	32,260
Fatehgarh *cum* Farrukhabad	31,952

The list is considerably longer than for the previous year—a natural result of conditions under which the increased income accrued; but it is satisfactory to find that the majority of the boards fully utilized the increased income which the prosperous character of the year placed at their disposal. The total increase on the income was approximately 5½ lakhs; and of this sum little over half a lakh remained unexpended at the close of the year. In Cawnpore the board have costly sanitary improvements in hand, which will in time deplete their surplus. The Benares board are still spending freely on their sewerage works; while the Fyzabad, Dehra, and Pilibhít boards are all committed to important and necessary drainage schemes, towards which they propose to devote their accumulated savings. Lucknow, apart from its drainage scheme, had to consider the possibility of an outbreak of plague; and the Sháhjahánpur board were saving money for the construction of a bridge over the Garra river. In Bareilly the greater part of the balance will be utilized in the construction of a large market square and a new municipal office. The Moradabad board intend to purchase a building for use as a bonded warehouse; and they have been urged to drain and fill up large excavations and waterlogged areas which constitute the chief sanitary defect of the city. The Naini Tal board have peculiarly fluctuating demands upon their resources; and the balance at the close of the year was not unduly high. In Meerut the balance is inadequate, in view of the many and pressing needs of the town; and, in the review on the administration report, the Government has drawn the board's attention to the necessity for improving their resources. In Saháranpur the construction of drains, and the repair of roads, will fully absorb the board's large balance: while the Hardwár Union municipality has been accumulating funds to meet the very heavy expenditure which will be incurred owing to the Kumbh fair of 1903.

Octroi receipts.

13. The gross and nett receipts from octroi are compared below with the figures for the preceding year :—

	Gross. Rs.	*Nett.* Rs.
1900-1901	35,77,607	27,03,335
1901-1902	39,82,245	31,28,330
Increase ...	4,04,638	4,24,995

The year was a prosperous one for most of the municipalities. The spring harvest of 1901 was good and the autumn harvest not unsatisfactory. The sugar crop, though poor in the west of the Provinces, was elsewhere successful. Prices—if not so high as in the preceding year—continued full, and trade was active. In the Meerut Division—the great granary of the Provinces—there was a striking accumulation of stocks in the expectation of rising prices; and there was a general holding up of exports till after the close of the year, with the result that refunds were deferred and the gross octroi receipts correspondingly swollen. The prosperity of the people led to large imports of building materials: and the unusual activity of the marriage season was accompanied by an increase in the octroi upon sugar, cloth, and metals.

Compared with those for the previous year, the nett octroi receipts rose as follows in the more important divisions :—

	Rs.
Meerut	by 1,30,663
Agra	by 96,677
Rohilkhand	by 78,300
Allahabad and Benares	by 56,889
Lucknow and Fyzabad	by 55,833

Larger imports of oils, building materials, spices, sugar, and cloth, accompanied by a decrease of nearly 9 lakhs of maunds in the grain exports, account for the greater part of the increase in the Meerut Division. In the Agra and Rohilkhand Divisions the volume of the grain transactions was considerably less than usual; the imports fell off by nearly 11 lakhs of maunds in the former division, and by over $2\frac{1}{4}$ lakhs of maunds in the latter. In both, however, this decline in imports was counterbalanced by smaller exports; and the grain octroi receipts were higher than in 1900-1901—in Agra by Rs. 26,354, and in Rohilkhand by Rs. 3,340. The cane crop in Agra was good; and the nett income derived from the tax on sugars increased by Rs. 21,537. In Rohilkhand the higher octroi receipts were derived chiefly from building materials, drugs, cloth, and metals, the trade in which continued brisk: the income from sugars fell off with the continued decline of the sugar industry in this division. Drugs and cloth contributed largely to the increase in the Lucknow Division; but here and in Allahabad the greater part of the enhanced receipts were derived from grain, the imports of which increased by $2\frac{2}{5}$ lakhs and $3\frac{1}{3}$ lakhs of maunds respectively in the two divisions. In Benares the imports and exports of grain declined; but there was a considerable increase, probably connected with the marriage season, in the consumption of sugar and *ghí*. In Fyzabad, as in the neighbouring divisions of Lucknow and Allahabad, the grain imports were more extensive than during the preceding year. The fluctuations of trade in different parts of the Provinces were, as usual, instructive: and the octroi figures are a more reliable guide to them than before, in consequence of the closer supervision that has generally been exercised over the octroi system.

Through trade and local consumption.

14. The figures of apparent consumption for the more important staples are commented upon below :—

Grain.

The incidence of consumption of grain was 6 maunds 36 *sers* 10 *chhátáks* as compared with 6 maunds 8 *sers* 6 *chhatáks* in the year 1900-1901. The actual consumption of food grains, and especially of the cheaper food grains, was

probably higher than during the preceding year; but the increase in the incidence is, to a considerable extent, a nominal increase only, attributable to the accumulation of stocks which were held up in the hope of a rise in prices. The incidence is also affected, to a slight extent, by the fact that, for the reasons given in paragraph 3 above, the average has been struck on a smaller population.

The consumption exceeded 8 maunds per head in 20 municipalities, as against 14 in the previous year. No less than 9 of these municipalities are situated in the Meerut Division, where the storage of grain for future export was on the largest scale. In Hapur and Ghaziabad the incidence reached the high figures of 20½ maunds and 18 maunds per head, respectively. The retention of stocks for eventual export not being sufficient to account for these abnormal figures, both boards have been directed to relieve the through trade in grain by replacing the octroi, wholly or in part, by a direct tax on grain dealers. Meanwhile the Hapur board have abolished the duty on wheat, and the Ghaziabad board have removed wheat, barley, and gram from their octroi schedule, these being the grains in which the through trade is heaviest. The incidence in Lalitpur, though still high, was lower than in the previous year; but in Kálpi it exceeded the previous year's figure by over 7 maunds, standing at 17 maunds 38 *sers* per head. Over 77 per cent. of the gross takings on the cheaper food grains were paid back in refunds; and the board have now, in accordance with the instructions of the Government, removed these grains from their schedule. In Kunch also the incidence was again much above the Government standard; and the board have been informed that they must either follow the example of Kálpi, and remove the cheaper food grains from their schedule, or provide adequate bonding arrangements for the protection of through trade. In the Jaunpur and Sandila municipalities the high incidences—9 maunds 22 *sers* and 10 maunds 36 *sers*, respectively,—have not been explained in the reports. They are probably due to defects in the working of the refund system, and the attention of the boards has again been directed to this matter.

Sugar, refined.

Owing to the unusually brisk marriage season, the nett imports of refined sugar increased by over 2 lakhs of maunds, as compared with the imports of the preceding year; and the local consumption was higher in the majority of the municipalities of the Provinces.

Sugar, unrefined.

Though the cane crop was not uniformly good, there was a considerable increase in the gross imports of unrefined sugar in Agra and Oudh. This, however, was counterbalanced by a falling off of over 84,000 maunds in the imports of the Rohilkhand Division, and by larger exports, to the extent of 1½ lakhs of maunds, in the Agra Division; so that, over all, the nett imports declined by over a lakh of maunds.

The local consumption was lower than formerly in a large number of municipalities, and particularly so in certain of the municipalities of the Rohilkhand Division. Kálpi again heads the list of municipalities in which the unjustifiably high figures of consumption indicate the taxation of through trade; but the board are now taking steps to replace the octroi on sugars by a direct tax on sugar refiners. Similar action, it is understood, is contemplated in the neighbouring municipality of Kunch, which also shows an abnormally high figure of consumption.

In Azamgarh, where the incidence exceeded 2½ maunds per head, the board have been invited to consider whether it would not be advisable to entirely exempt sugar stuffs from the payment of octroi duty: and this question has also been pressed in the Khurja, Sikandrabad, Fatehpur-Sikri, Soron, and Bánda municipalities, where through trade is undoubtedly taxed under the existing system.

Oil and oilseeds.

The nett average consumption of oil and oilseeds was generally higher than in the preceding year. The normal standard of 2½ to 3½ *sers* per head was exceeded in a very large number of cases, no less than 32 municipalities showing incidences of 5 *sers* per head or over. The higher consumption of oil is to some extent explained by the fact that oil is apparently largely used by the poorer classes as a substitute for *ghí*; but, as regards oilseeds, it is becoming year by year more apparent that they are not a fit subject for octroi taxation in many parts of these Provinces. The tax was abolished in Etah, Amroha, Pilibhít, and Lalitpur; and there are several other municipalities, *e.g.*, Saháranpur, Deoband, Baghpat, Anúpshahr, Khurja, Fatehpur-Sikri, Nagina, Sháhjahánpur, Kálpi, Jhánsi, Chunar, and Bahraich, in which a similar step has been, or soon must be, taken for the effective protection of the export trade.

Other articles.

The incidence for metals showed a slight increase, Rs. 2-10-5 as compared with Rs. 2-2-3 in 1900-1901; and, as was to be expected in a season of prosperity and favourable prices, the incidences for all the other articles, *viz.*, *ghí*, spices, and drugs, &c., tobacco and cloth, were also higher than in the previous year. The increase was most marked for tobacco (4 *sers* 10 *chhatáks* as compared with 3 *sers* 14 *chhatáks*—and cloth (Rs. 8-1-7 as compared with Rs. 7-2-1); but *ghí* and drugs also showed a decided increase over the figures recorded for the year 1900-1901.

Receipts from taxes other than octroi.

15. The chief variations under this head, as compared with the figures of the preceding year, are given below :—

	Rs.
Tax on houses and lands	+47,417
„ professions and trades	+23,435
Water rate	—47,735
Tax on pilgrims	+ 8,550
Terminal taxes (Cawnpore)	—25,835

The increase under the first head is chiefly attributable to the collection of the newly imposed house tax in Cawnpore. The income derived from the trade taxes was augmented by largely increased receipts from the tax on sugar refiners in force in the Bareilly municipality, and by the new taxes of the same description in Sháhjahánpur and Pilibhít. The tax on pilgrims is levied in the Hardwár Union municipality only; and the increase in the receipts is attributed to the larger attendance of pilgrims coming during the year,—due, it has been suggested, to the prevalence of plague in the Panjáb and the consequent increase in the number of persons who brought the ashes of their deceased relatives to Hardwár, in accordance with the Hindu custom.

Of the decreases shown, that of Rs. 47,735 under "water rate" is mainly the result of a misclassification in the accounts of the preceding year. The receipts (aggregating over Rs. 50,000 in 1901-1902) from the sale of water in the Agra municipality, previously credited to this head, have now been transferred to their correct head, *viz.*, "sale of water." The decline in the terminal receipts in Cawnpore was due to the absence, during the year under review, of the special causes mentioned in paragraph 15 of last year's resolution, which had led to abnormal figures during that year.

The receipts from taxes other than octroi show a nett increase of Rs. 47,986; and the collections were, in general, satisfactory.

Incidence of taxation.

16. The total nett income derived from taxation was Rs. 42,72,045, corresponding to an incidence of Re. 1-4-5 per head of the population. In the year 1900-1901 the income realized was Rs. 37,99,064; and the incidence of taxation Re. 1-2-8 per head. In the great majority of the municipalities the increase in the incidence of taxation was due to the enhanced octroi income realized; Naini Tal (Rs. 9-2-2) and Mussoorie (Rs. 5-11-9), as usual, showing the highest figures.

Receipts from sources other than taxation.

17. There was a still further increase in the income under this head during the year, but this is greatly exaggerated in Statement No. II, appended to this resolution, owing to the correction of the misclassification referred to in paragraph 15 above. The figures under the several heads show considerable variations from those of the preceding year, the most marked differences being—

	Rs.
(1) Rents of lands and houses	+57,784
(2) Conservancy receipts (sale of manure and city sweepings)	+15,390
(3) Fees and revenue from markets and slaughter houses,	—48,085
(4) Proceeds of the sale of water	+86,003
(5) Grants and contributions (from Government) ...	+47,666

Part of the increase under the head attributable to "rents" is a misclassification in the previous year's accounts—receipts properly creditable to this head having been shown under "fees and revenue from markets and slaughter houses,"—but a fairly large proportion of the increase shown represents an actual improvement in the letting value of the board's properties, this being most noticeable in the Agra and Rohilkhand Divisions. The increase in the former division is apparently due to the more efficient supervision exercised over the Simsonganj market; and, in Rohilkhand, to an enhancement of the rents on shops and lands in the Sháhjahánpur municipality. The Allahabad Division alone showed a large decrease (Rs. 15,884) in the receipts from this source: this occurred chiefly in the Allahabad municipality, where the presence of plague seriously impeded collections, as a large number of the residents had left the station.

The Government is glad to notice that there has been some improvement in the management of *nazúl* properties entrusted to the boards; but it would appear that in a large number of cases *nazúl* properties of which the usufruct has been made over to the boards have been allowed to deteriorate, and but little has been done towards exploiting them. Attention is again invited to the necessity for keeping up correct registers of all *nazúl* and municipal properties, as several recent cases have shown that this most important duty is neglected in many municipalities.

The increase in the income from the sale of manure and city sweepings was, to a large extent, nominal,—over Rs. 13,000 of the apparent increase being due to a change of account procedure in Sháhjahánpur.

There was, however, a marked rise in the actual receipts in this town, and in Meerut, Khurja, Etáwah, Budaun, Moradabad, Pilibhít, Azamgarh, and Bahraich; it is apparent also that the desirability of improving the income from this source is now recognised by the majority of the boards, and special attention is being devoted to this matter throughout the Provinces. The Government trusts that these efforts will be maintained; and that they will result in a still further improvement during the current year.

The decrease under the head "fees and revenue from markets and slaughter houses" is explained by the misclassification in accounts referred to above. The large increase under the head "realizations from the sale of water" is also almost entirely due to misclassification in the accounts of the Agra municipality for the year 1900-1901; but the real increase is approximately Rs. 15,000, the major part of this sum having been realized owing to the enhanced consumption of municipal water in the Agra cantonment. The increase under "contributions" represents grants given to the Allahabad municipality to enable it to cope with the heavy plague expenditure which was necessarily incurred during the closing months of the year.

Loans.

18. The loans taken during the year were—

	Rs.
Cawnpore	2,00,000
Etah	7,000
Jalesar	2,000

The first item represents the amount drawn by the board during the year against a loan of Rs. 5,00,000 sanctioned by the Government of India for the execution of the large drainage scheme now in process of construction.

The smaller loans for Etah and Jalesar were also sanctioned to enable these boards to carry out much needed drainage improvements, which could not be undertaken from the current revenues of the boards.

Expenditure.

19. Expenditure was generally higher than in the previous year, the chief increases being—

	Rs.
Drainage	+ 1,08,698
Markets and slaughter houses	+ 32,006
Public works	+ 64,354
Contributions	+ 53,086
Interest on loans...	+ 32,571
Plague charges	+ 79,653

The continuance of heavy expenditure on the sewerage and drainage works in Benares; the commencement of work on the new drainage scheme in Cawnpore; the improvement of surface drainage in Allahabad, Bareilly, and several other cities, account for the increase under the first of the heads detailed above: while the enhanced expenditure under the head "markets and slaughter houses" is due to the construction of meat markets in Dehra, Koil (Aligarh), and Jhánsi, and of new slaughter houses in Koil (Aligarh), Hardwár, Pilibhít, Amroha, Azamgarh. The bulk of the increased expenditure under "public works" was incurred in the Rohilkhand and Benares Divisions, and was devoted to improving and repairing municipal roads. The expenditure under this head would have been much larger but for the failure of a number of boards to utilize fully the allotments at their disposal. Road watering is still neglected in many municipalities, although this false economy has been repeatedly pointed out. Separate orders as to this matter have been issued to the boards concerned.

The increase under "contributions" is due to the Cantonment share of the terminal and octroi receipts in Cawnpore having been re-transferred to this head from "general administration and collection charges," the head under which this payment was formerly shown; and the interest charges were inflated by the payment of an advance instalment in Naini Tal, and of two complete instalments in Meerut, on the loans taken by these municipalities.

The serious outbreak of plague which occurred at Allahabad during the cold weather resulted in a large increase in the expenditure under the head "Plague charges." The additional charges thus thrown upon the municipality amounted to Rs. 49,674; and other towns also were obliged to incur heavy expenditure in the suppression and prevention of plague,—notably Meerut, Agra, Cawnpore, Benares, and Fyzabad.

The only head under which a decrease in expenditure occurred was "Water supply." The decrease is relative only, as compared with the abnormal figures of the preceding year, and occurs in the Agra and Benares municipalities, where heavy expenditure had been incurred in the previous year in providing new machinery for the water works.

Generally speaking, expenditure was well controlled and judiciously incurred. The most prominent defects were—

(1) failure to utilize completely the allotments under public works;

(2) the inadequate assistance given to primary education;

(3) in some cases a lack of vigour in initiating and carrying out conservancy and drainage improvements; and

(4) the neglect of road watering, and the insufficient arrangements made for lighting in many municipalities.

Orders as to these, and kindred, matters have been conveyed in the separate reviews on the reports; and the Government trusts that efforts will be made to correct the defects pointed out during the current and ensuing years.

Water and Drainage Works.

20. The nine water works municipalities, *viz.*, Agra, Allahabad, Benares, Cawnpore, Dehra, Lucknow, Meerut, Mussoorie, and Naini Tal, incurred a total expenditure during the year of Rs. 4,23,012 on "Water supply," Rs. 2,12,654 on "Drainage," and Rs. 2,76,661 on "Other public works." The corresponding figures for the previous year were Rs. 4,63,062, Rs. 1,44,791, and Rs. 2,30,902 respectively. The decreased expenditure under "Water supply," and the increase under the heads "Drainage" and "Other public works," have already been explained in the preceding paragraph, and call for no further remarks.

WATER WORKS.—The water works statistics of each of the above-mentioned municipalities, except Dehra, are given below :—

Agra.—The consumption of filtered water rose from 487½ million gallons in 1900-1901 to 614⅓ millions in the year under review, the latter figure giving the high daily average of 9 gallons per resident. By strict economy in working, the cost of the supply was reduced to 1·6 annas per thousand gallons, as compared with 1·8 annas in the previous year. The corresponding figures, including the cost of maintenance and loan charges, were 3·6 and 4·5 annas. These statistics are a striking testimony to the efficiency of the works, which have been greatly improved during the last two years owing to alterations in the mechanism for pumping and filtering. The quality of the water was excellent throughout the year.

Allahabad.—The city has a copious supply of pure water, which was freely drawn upon, particularly during the plague season. The consumption rose from 546 to 590 million gallons, the average supply per inhabitant (9·39 gallons a day) being high enough to suggest considerable waste. Notwithstanding this, however, the nett cost of the supply is steadily falling. It was Rs. 49,665, against Rs. 51,607 in the previous year : and the outlay per thousand gallons pumped into the mains was 1·5 annas or 4·2 annas only, according as the calculation is made on the maintenance charges alone or including the debt charges also.

Benares.—The water supply was adequate and good ; and the cost was kept within most moderate limits. The maintenance charges worked out to 1·2 annas per thousand gallons ; or, including loan repayments, 2·6 annas. The consumption is, however, rapidly exceeding all reasonable bounds. 940 millions of gallons were consumed during the year, as against 911 millions in the previous year ; and in the month of June the daily average consumption rose to 18·03 gallons per head. This figure is excessively high, and indicates a reckless waste of filtered water, regarding which special orders have now been issued to the board.

Cawnpore.—An increasing demand was made on the supply of filtered water, and the cost of maintenance rose correspondingly. The quantity of water pumped into the mains was 733 million gallons, as against 656 millions in the year 1900-1901. This was equivalent to a daily consumption of 11·62 gallons per inhabitant, or of 10¼ gallons per head, if the mills and cantonment supply be excluded. Here also there is probably considerable waste, and the board have been addressed as to this matter. The cost of the supply continues low—1·6 annas, or 2·8 annas, per thousand gallons,—according as the maintenance charges alone, or the maintenance and debt charges, are taken as the basis of calculation. The quality of the water supplied was uniformly good.

Lucknow.—During the year 456⅔ millions of gallons, representing 4·7 gallons a day for each resident, were consumed. The consumption was 54 million gallons in excess of that for the previous year ; and yet it was found possible to substantially reduce the maintenance charges, the chief saving being in coal consumption. The cost of the supply works out to the low figure of 1·5 annas per thousand gallons, calculated

on the current outlay only, or to 4·2 annas calculated on the maintenance charges plus interest and loan repayments.

Meerut.—The pipe water supply was worked efficiently and economically; the fall in the maintenance charges, though partly fortuitous, being particularly satisfactory. The quantity of filtered water supplied was 175⅔ millions of gallons, as against 173½ millions last year. The increased consumption was wholly in the cantonment; and the demand for pipe water in the city is steadily declining. Wells are still very largely used, and the consumption per head of the population worked out to the remarkably low figure of 4·01 gallons a day. The cost per thousand gallons was 5·8 annas including loan charges, or 1·9 annas excluding them. The water was uniformly pure and good.

Mussoorie.—The water supply of this station was extended and improved during the year, at a cost of Rs. 7,787. The investigations which were ordered last year have resulted in the discovery of a spring on the Murray estate, discharging a sufficient quantity of water to meet the requirements of the station; and a scheme for utilizing this supply is now under discussion.

Naini Tal.—The water supply continued to be abundant and good. 22¾ million gallons were supplied by pumping, and 17½ million more by gravitation, giving altogether a daily average of 9 gallons per inhabitant. The cost of maintenance was reduced during the year; and the quality of the water supplied was excellent.

Drainage.—As stated above, heavy expenditure on the Benares drainage and sewerage works was incurred during the year, Rs. 1,28,228 being spent, as against Rs. 1,02,177 for the previous year. The work accomplished included the completion of 2 branch sewers; the erection of 9 additional latrines; the construction of 8 additional pail depôts and 2 bathing platforms; and the erection of 4 urinals of a new pattern. Much subsidiary work, such as the drainage of insanitary hollows, the improvement of surface drainage channels, the removal of house cesspools, was also undertaken. The Lieutenant-Governor had an opportunity of personally inspecting the operations, and was thoroughly satisfied with the work done. In Cawnpore a beginning was made with the large drainage and sewerage scheme; and the work is now well advanced. When it is completed, the reproach hitherto attaching to Cawnpore as one of the dirtiest cities in the Provinces will be removed; and it is anticipated that the public health will be much improved.

In Agra the scheme for an intercepting sewer was postponed for want of funds, and a temporary expedient for carrying the city drainage into the Jumna sands has answered satisfactorily. It is clear, however, that the provision of a permanent sewer cannot be long deferred; and the Government is glad to learn, from recent correspondence on the subject, that the board have at last decided to push this matter to a final settlement. The Lucknow board propose to embark on a large scheme for improving the drainage system of that city, at a cost of approximately 8 lakhs of rupees; and several other boards have more or less important drainage projects under their consideration.

Other sanitary improvements.

21. The total sum (Rs. 19,11,531) spent by the boards under the heads "water supply," "drainage," "conservancy," and "markets and slaughter houses" exceeded the figure (Rs. 18,10,442) for the previous year by Rs. 1,01,089. The greater part of this sum was expended on drainage works; but conservancy also received due attention; and, as noticed above, several new markets and slaughter houses were constructed. In Cawnpore the construction of a conservancy tramway and an incinerator was undertaken; and the results of these experiments will be watched with much interest.

Education.

22. The expenditure on education rose from Rs. 1,45,655 to Rs. 1,54,032; and the number of schools and scholars from 666 and 42,693 to 736 and 46,832 respectively.

Not only was the expenditure higher, but it was, in a large number of cases, much more judiciously allotted, the grants for primary education being increased. A further advance in this direction will be looked for during the current and ensuing years; and it is trusted that the Government will no longer be under the necessity of reproving boards for adopting a policy under which secondary education receives the major part of the total educational allotment, and the education of the children of the poorer classes is neglected.

The Saháranpur board has opened, during the year, a technical school for wood carving. It is hoped that this will prove a successful venture; and, if so, that other boards throughout the Provinces will be induced to follow the example thus set.

Vaccination.

23. Vaccination work improved generally, but more especially in the Meerut, Agra, and Lucknow Divisions. It was hampered by plague in Benares; but in Allahabad there was a falling off (most marked in the case of the Lalitpur, Kunch, and Mau Ránipur municipalities), which has not been satisfactorily explained. Several of the smaller Rohilkhand municipalities showed very indifferent results; and in the Fyzabad Division the work in Nanpara was far from satisfactory, while at the headquarters of the division it was even poorer than in the year 1900-1901.

The members of the various boards should be reminded that this is a branch of the administration in which they can render specially valuable assistance by exerting their personal influence to remove the prejudices of the people, where these exist, against the vaccination staff and their work.

Vital statistics.

24. 135,626 births and 152,280 deaths were recorded during the year, as compared with 123,783 births and 132,958 deaths returned during the previous year. The large increase in the number of deaths was due to serious outbreaks of plague in the Allahabad, Benares, and Gorakhpur Divisions, and to cholera epidemics in Agra, Rohilkhand, and Lucknow. The highest death rates were recorded for Brindaban (78·88), Farrukhabad (59·74), Allahabad (75·47), Benares (66·45), Jaunpur (91·07), Ballia (73·11), Rae Bareli (61·15), and Sandi (69·22). Cholera is responsible for the high figures in Brindaban, Farrukhabad, and Sandi, while the higher death rate in the municipalities of the Allahabad Division was, in general, due to the prevalence of plague.

Registration appears to have been efficient in most municipalities, but more supervision is required on the part of the following boards:—

Anúpshahr, Sikandrabad, Sikandra Rao, Moradabad, Sháhjahánpur, Chandpur, Najibabad, Brindaban, Jhánsi, Gházipur, Unao, Lakhimpur, Fyzabad, Gonda, Nanpara, Balrámpur, and Bahraich.

Investments.

25. The investment account increased from Rs. 2,79,071 in 1900-1901 to Rs. 3,08,500 in the year under review. The new investments were—

Bareilly.—Rupees 21,500, reserved for expenditure on a large market square.

Budaun.—Rupees 10,000, to be expended on the board's drainage scheme.

Gorakhpur.—Rupees 10,000, reserved for a similar object.

Sitapur.—Rupees 6,000, also earmarked for expenditure on drainage works.

The Cawnpore board sold out Government promissory notes to the value of Rs. 18,000 to pay for the construction of a new slaughter house, which was urgently required.

Finances of indebted municipalities.

26. As requested by the Government of India in their letter No. 138, dated the 16th August 1898, a brief sketch of the financial

position of each municipality which is in debt to the Government is given below :—

Agra.—The instalments due on the loans taken were punctually paid. An enhanced income was derived from octroi, and the other sources of revenue also improved ; but in consequence of heavier expenditure on conservancy and public works, which had been starved for years, the account closed with a dangerously low balance (Rs. 2,582). More money will be required for expenditure on surface drainage, the paving of lanes, the improvement of the sanitary condition of the city, and the construction of the intercepting sewer. It is apparent, therefore, that the present income is insufficient for the needs of the town ; but, since the year closed, the collection of the water rate has begun, and the Government sees no reason to be anxious about the financial stability of the board.

Aligarh.—The slaughter house and meat markets for which the loan of Rs. 6,000 was taken by the board were completed and brought into use during the year. The instalment due on the loan was duly paid, and the financial position is perfectly sound.

Allahabad.—The serious outbreak of plague in Allahabad had necessarily a marked effect on the board's income, and the finances of the municipality reached a very low ebb indeed. The board received special grants-in-aid from the Government, aggregating Rs. 42,700, to enable it to meet the heavy plague expenditure, which amounted to Rs. 49,674. But, even apart from this abnormal item, the accounts showed a serious deficit, and the closing balance fell from Rs. 30,624 to Rs. 12,483. The need for further taxation is now urgent ; and the board have been directed to consider this matter, and to submit proposals for the enhancement of their present income. The imposition of a moderate tax on professions and trades would probably be the most satisfactory solution of the difficulty, and this course has been suggested for their consideration.

Benares.—The receipts and charges of the year amounted to Rs. 5,44,441 and Rs. 5,97,599 respectively ; the large deficit being due to a sum of over Rs. 55,000 having been spent on the sewerage and drainage works from the board's current revenues.

The closing balance was Rs. 1,78,877, as against an opening balance of Rs. 2,32,035. The financial position of the board is satisfactory ; expenditure was well directed, and bears evidence of having been carefully controlled ; and no difficulty was experienced in meeting the interest and repayment charges on the loan.

Cawnpore.—The year's figures show the finances of the board in a favourable light. The terminal tax and toll yielded over 3 lakhs of rupees, and an increase to 3½ lakhs is anticipated ; while the newly imposed house tax is expected to bring in about half a lakh yearly. Expenditure was not so high as it might have been, considering the needs of the town ; and the balance rose from Rs. 1,61,052 to Rs. 2,68,434.

The loan charges were fully met ; and the Government has no misgivings as to the ability of the board to pay its way in the future.

Dehra.—The income and expenditure of the year amounted to Rs. 60,157 and Rs. 52,901 respectively, as against Rs. 57,395 and Rs. 36,270 in the previous year. The closing balance on the 31st March 1902 stood at Rs. 34,705, as compared with an opening balance of Rs. 27,449. The octroi receipts continued high, and a larger income was derived from the other taxes in force in the municipality and from the miscellaneous sources of income. The financial position is thoroughly satisfactory ; and there is every reason to believe that the position of the board will be even stronger than it is now when the octroi income is more fully developed.

Etah.—This board obtained a loan of Rs. 7,000 during the year for drainage works. It has since, owing to an improvement in the state of

its finances, been able to pay back Rs. 2,000, and will probably repay the balance during the current and ensuing years.

Jalesar.—A loan of Rs. 2,000 was taken by this board during the year, also for drainage works. The financial position is satisfactory, and the board will undoubtedly be able to repay the loan in five years, as agreed upon.

Kashipur.—The board paid the instalment due on the loan of Rs. 6,500 taken for protective works in 1895. The financial position continues to be satisfactory.

Lucknow.—The year was a prosperous one for this municipality; and the accounts were closed with an unusually large balance, which has since, however, been largely depleted by plague. The octroi receipts were the highest yet recorded; the minor sources of revenue received adequate attention; and expenditure generally was properly scrutinized. The instalment due on the water works loan of Rs. 13,20,000 was duly paid. There is adequate security for the existing loan.

Meerut.—The year was one of considerable prosperity, and a very large increase in the octroi receipts left the board with a satisfactory closing balance. But the margin between income and expenditure is very narrow; and further taxation is necessary if the requirements of the city are to be adequately met. The imposition of a water rate has been suggested to the board; and the advisability of obtaining a basis of direct taxation for the improvement of the municipal income has been urged. The loan liabilities of the board were duly discharged during the year.

Mussoorie.—The income of the board was well maintained, and the tax collections were good. Improvements in conservancy, lighting, and drainage were effected; and the board dipped into their balances for the extension of their water supply. Large schemes are now before the board for a greatly increased supply of water, for the sanitation of the Landour *bázár*, and for the provision of electric power for municipal services. These new projects will clearly necessitate somewhat extensive borrowing, and the lines for increasing the municipal income in the necessary degree should be laid down at once.

The instalments due on the loans already taken by the board were paid in full.

Naini Tal.—There was a gratifying improvement in the board's receipts, due to the more efficient collection of the several taxes levied in the municipality; but the accounts showed a deficit, mainly in consequence of the abnormally high expenditure on public works. The money was, on the whole, well spent. The financial position is strong, and the board had no difficulty in discharging their loan liabilities.

Control of the octroi system.

27. The introduction of the Municipal Account Code effected a very considerable improvement in the octroi administration of the boards. Supervision generally was better; refunds were more freely granted; and the pressure of the tax on through trade was further relieved by the extension of bonding facilities, and by the careful revision of many of the schedules.

The principles governing the working of the tax are now more generally understood and more carefully applied than formerly; and the opportunity afforded by the recent general revision of the schedules has been utilized to press upon the attention of many of the boards the desirability of omitting from their octroi schedules all articles upon which the percentage of refunds is disproportionately high. Serious defects in the administration are now confined to the small, outlying municipalities; but a few of the larger boards occasionally bring discredit upon their administration by neglecting to supervise the prompt payment of refund claims or by hampering trade in other ways. In the Fyzabad municipality, for example, refund claims, aggregating about Rs. 10,000 and due in March, were held over for payment in April. The octroi

administration was unsatisfactory in the following municipalities ; and the boards have been strictly enjoined to show better results next year :—

Hardwár Union, Khurja, Kosi, Firozabad, Etáwah, Soron, Marehra, Jalesar, Bánda, Mau Ránipur, Lalitpur, Kálpi, Kunch, Jaunpur, and Sandila.

General results.

28. The year maintained the prosperity of its predecessor ; and, from a material point of view, the only unfavourable feature of the year was its unhealthy character. Infant mortality was very high : fevers and cholera took a heavy toll of the population : and plague visited Agra, Allahabad, Ballia, Benares, Gorakhpur, Jaunpur, and Mirzapur. The income and expenditure of the boards increased almost everywhere ; and the latter was, in general, well directed. Serious irregularities were discovered by the Local Audit Department in the accounts of the Farrukhabad, Nawábganj (Gonda), Hapur, Cawnpore, and Meerut municipalities ; but such cases are now rare, and the Examiner of Local Fund Accounts has given emphatic testimony to the decline of abuses and to the greater energy shown against fraud by the members and officers of the boards. The Government has observed, with much pleasure, a general advance in the efficiency of municipal work. The boards are showing more interest in their business, more initiative, and more foresight. The administration is moving on to broader and less selfish lines : and the more educated classes in the town are showing a truer appreciation of civic responsibility. The municipal subordinates are getting better treatment, by admission to provident funds and by improved pay ; and the supervision over them is closer. There is an occasional tendency among boards to an undue interference with public liberty, which the Government has to watch and restrain : but there is also evidence of a greater desire for public comfort and cleanliness. The municipalities in which specially good work was accomplished during the year were Meerut, Agra, Kasganj, Muttra, Bareilly, Budaun, Moradabad, Chandausi, Cawnpore, Benares, Jaunpur, Lucknow, the municipalities of the Hardoi district, Sitapur, and Sultánpur. The least satisfactory records were those of Mainpuri, Mau Ránipur, the municipalities of the Kheri district, Fyzabad, Bhinga, and Nawábganj (Gonda).

The Local Audit Department has again efficiently assisted the boards by bringing to light the matters of account procedure where they have failed.

The large number of Provident Funds established during the year evidences the continued interest taken by the boards in the welfare of their *employés*, and their desire to promote honest and efficient work.

ORDER.—Ordered that a copy of this Resolution be forwarded to all Commissioners of Divisions, United Provinces of Agra and Oudh, for information and communication to the Chairmen of the municipal boards in their respective divisions.

Ordered also that a copy of this Resolution be published in the *United Provinces of Agra and Oudh Government Gazette* for general information.

By order, &c.,

J. S. MESTON,

Secretary to Government,
United Provinces of Agra and Oudh.

Abstract of Statement No. I, showing the constitution of Municipal Boards (1901-1902).

Number of municipalities under Act I of 1900			104
Population within municipal limits			3,231,852
Number of towns of which the Municipal Boards are—			
(*a*) Elected	...	...	0
(*b*) Elected and appointed	...	...	102
(*c*) Appointed	...	...	2
Aggregate number of members of Municipal Boards—			
(*a*) Ex-officio	...	...	152
(*b*) Elected	...	...	1,036
(*c*) Nominated	...	...	211
Of the above—			
(*d*) Officials	...	...	328
(*e*) Non-officials	...	...	1,071
(*f*) Europeans	...	...	260
(*g*) Natives	...	...	1,139

Abstract of Statement No. II, showing the system of taxation in force, and giving the Provincial totals of Income (1901-1902).

System of taxation—	Municipalities.
(*a*) Octroi in force in	82
(*b*) Tax on houses and lands in force in	23
(*c*) Do. animals and vehicles in force in	23
(*d*) Do. professions and trades in force in	52
(*e*) Tolls on roads and ferries in force in	7
(*f*) Water rate ditto	4
(*g*) Conservancy (including scavenging and latrine rates) in force in	5
(*h*) Servants' tax in force in	2
(*i*) Tax on lake frontage and boats in force in	1
(*j*) Tax according to circumstances and property in force in	12
(*k*) Terminal tax in force in	1
(*l*) Terminal toll in force in	1
(*m*) Tax on animals for slaughter in force in	2
(*n*) Mooring tax in force in	1
(*o*) Pilgrim tax ditto	1

Total Income—	Rs.
(*a*) Octroi, Class I	16,85,103
Ditto II	1,41,048
Ditto III	1,84,025
Ditto IV	2,09,086
Ditto V	2,20,429
Ditto VI	87,064
Ditto VII	4,45,443
Ditto VIII	1,30,754
Composition for octroi	25,653
(*b*) Tax on houses and lands	1,78,195
(*c*) Tax on animals and vehicles	51,895
(*d*) Tax on professions and trades	1,45,773
(*e*) Tolls on roads and ferries	1,08,102
(*f*) Water rate	2,12,051
(*g*) Conservancy (including scavenging and latrine rates)	47,434
(*h*) Servants' tax	9,932
(*i*) Tax on lake frontage and boats	911
(*j*) Tax according to circumstances and property	40,737
(*k*) Terminal tax	2,41,171
(*l*) Terminal toll	70,066
(*m*) Tax on animals for slaughter	12,016
(*n*) Mooring tax	515
(*o*) Pilgrim tax	24,917
Realizations under special Acts	99,632
Revenue derived from municipal powers apart from taxation	8,92,417
Grants and contributions (for general and special purposes)	1,25,700
Miscellaneous	72,228
Extraordinary and debt	2,58,809
Total income of the year, excluding opening balance	57,20,831
Total income of the year, including opening balance	71,61,516

	Rs. a. p.
Incidence of taxation per head of population	1 4 5
Incidence of income per head of population	1 11 4

Abstract of Statement No. III, giving the Provincial total of Expenditure (1901-1902.)

	Rs.
General administration and collection charges—	
(*a*) Office establishment, inspection, Honorary Magistrate's establishment, &c.	2,28,320
(*b*) Collection of taxes, including bonded warehouses, establishments, purchase of account books and paper, money-boxes, repairs to outposts, &c.	3,91,866
(*c*) Collection of tolls on roads and ferries, &c.	10,412
(*d*) Survey of land	6,234
(*e*) Refunds	4,829
(*f*) Pensions and gratuities... ...	3,634
Public safety.	
(*a*) Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	267
(*b*) Lighting (establishment, purchase of clothing, oil, repairs, &c.) ...	1,55,065
(*c*) Police (establishment, purchase of clothing, lanterns, repairs, &c.) ...	5,01,669
(*d*) Rewards for the destruction of wild animals and snakes	281
Public health and convenience.	
(*a*) Water supply — Capital outlay ...	53,675
(*a*) Water supply — Establishment, repairs, &c. ...	3,80,098
(*b*) Drainage ... — Capital outlay ...	2,34,768
(*b*) Drainage ... — Establishment, repairs, &c. ...	83,137
(*c*) Conservancy (including road cleaning and watering) and latrines ...	10,79,221
(*d*) Hospitals and dispensaries ...	1,63,274
(*e*) Vaccination	24,928
(*f*) Markets and slaughter-houses ...	80,632
(*g*) Pounds	21,881
(*h*) Dâk bungalows and sarais ...	17,318
(*i*) Arboriculture, public gardens and experimental cultivation ...	48,348
(*j*) Registration of births and deaths ...	8,351
(*k*) Public Works	5,74,895
Public instruction	2,17,602
Contributions	1,74,226
Miscellaneous.	
(*a*) Interest on loans — For previous years ...	*Nil.*
(*a*) Interest on loans — For current year ...	3,38,090
(*b*) Actual cost of work done for private individuals	5,278
(*c*) Miscellaneous	2,68,624
Extraordinary and debt.	
(*a*) Investments	47,830
(*b*) Repayments of loans	1,90,673
(*c*) Advances	23,041
(*d*) Deposits	14,043
Total expenditure ...	53,52,510
Closing balance ...	18,09,006
GRAND TOTAL ...	71,61,516

STATEMENT No. I.

STATEMENT No. I.—*Showing the constitution of Municipalities in the United Provinces of Agra and Oudh during the year ending* 31*st March* 1902.

1	2	3	4	5	6	7							
						Number of Members of Board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
MEERUT.	Dehra Dún	1	Dehra ...	Act I of 1900.	24,039	3	1	*13	17	5	12	8	9
		2	Mussoorie ...		14,689	2	1	*11	14	4	10	12	2
	Saháranpur	3	Saháranpur ...		66,254	3	1	*13	17	3	14	6	11
		4	Hardwár Union		25,597	3	1	*13	17	3	14	2	15
		5	Deoband ...		20,167	2	1	*9	12	3	9	2	10
		6	Rurki ...		14,197	1	2	*10	13	2	11	3	10
	Muzaffarnagar	7	Muzaffarnagar		23,444	1	2	*9	12	4	8	2	10
		8	Kandhla ...		11,563	2	1	*9	12	3	9	2	10
		9	Kairana ...		19,304	2	1	*9	12	3	9	2	10
	Meerut ...	10	Meerut ...		78,740	4	1	*16	21	4	17	4	17
		11	Gháziabad ...		11,275	1	1	*10	12	3	9	2	10
		12	Shahdara ...		5,540	1	1	*7	9	3	6	2	7
		13	Baraut ...		7,703	1	1	*7	9	2	7	3	6
		14	Bághpat ...		5,972	1	1	*7	9	3	6	2	7
		15	Hápur ...		17,796	1	1	*10	12	3	9	2	10
		16	Pilkhua ...		5,859	1	1	*7	9	3	6	2	7
		17	Sardhana ...		12,467	1	1	*10	12	3	9	2	10
		18	Mawana ...		9,207	1	1	*7	9	3	6	2	7
	Bulandshahr	19	Bulandshahr ...		18,959	...	2	*7	9	3	6	3	6
		20	Anúpshahr ...		8,601	...	2	*7	9	2	7	1	8
		21	Khurja ...		29,277	1	2	*10	13	4	9	2	11
		22	Sikandrabad ...		18,290	...	2	*7	9	3	6	2	7
	Aligarh ...	23	Koil (Aligarh)		70,434	3	1	*13	17	3	14	4	13
		24	Háthras ...		42,578	3	1	*13	17	3	14	2	15
		25	Atrauli ...		16,561	1	1	*10	12	3	9	2	10
		26	Sikandra Rao ...		11,372	2	1	9	12	3	9	1	11
			Divisional Total		589,885	41	32	253	326	81	245	77	249

*Includes Chairman.

The Joint or Senior Assistant Magistrate is an *ex-officio* member of every board.

The Magistrate of the District is *ex-officio* Chairman in the municipalities marked with a†.

STATEMENT No. I.—*Showing the constitution of Municipalities in the United Provinces of Agra and Oudh during the year ending* 31*st March* 1902—(continued).

1	2	3	4	5	6	7							
						Number of Members of Board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
AGRA.	Muttra ...	27	Muttra ...	Act I of 1900.	57,114	1	3	*13	17	4	13	3	14
		28	Brindaban ...		22,717	...	3	*11	14	5	9	3	11
		29	Kosi ...		9,565	1	1	*10	12	3	9	2	10
	Agra ...	30	†Agra ...		165,981	2	*3	16	21	3	18	4	17
		31	Fatehpur Sikri		7,147	5	2	*1	8	3	5	2	6
		32	Firozabad ...		16,849	...	2	*10	12	3	9	2	10
	Farrukhabad.	33	Fatehgarh *cum* Farrukhabad		63,278	2	2	*13	17	4	13	3	14
	Mainpuri...	34	Mainpuri ...		19,000	2	1	*9	12	3	9	1	11
	Etáwah ...	35	Etáwah ...		42,570	...	2	*11	13	3	10	3	10
	Etah ...	36	Etah ...		8,796	1	2	*9	12	3	9	2	10
		37	Soron ...		12,175	1	1	*7	9	3	6	2	7
		38	Kasganj ...		19,686	2	1	*9	12	3	9	2	10
		39	Marehra ...		8,622	5	2	*1	8	3	5	2	6
		40	Jalesar ...		14,348	1	1	*7	9	3	6	2	7
			Divisional Total	...	465,848	23	26	127	176	46	130	33	143
ROHILKHAND.	Bareilly ...	41	†Bareilly ...	Act I of 1900.	117,389	4	*3	18	25	4	21	3	22
	Bijnor ...	42	Bijnor ...		17,583	2	1	*9	12	4	8	2	10
		43	Chándpur ...		12,586	2	1	*9	12	2	10	1	11
		44	Dhámpur ...		7,027	...	1	*10	11	2	9	1	10
		45	Nagina ...		21,412	1	1	*9	11	3	8	2	9
		46	Najibabad ...		19,568	...	1	*9	10	2	8	2	8
	Budaun ...	47	Budaun ...		39,031	2	1	*10	13	3	10	2	11
		48	Bilsi ...		6,035	7	1	*1	9	5	4	2	7
		49	Ujháni ...		7,917	1	1	*7	9	3	6	2	7
		50	Sahaswan ...		18,004	1	2	*10	13	3	10	2	11

* Includes Chairman.

STATEMENT No. I.—*Showing the constitution of Municipalities in the United Provinces of Agra and Oudh during the year ending* 31*st March* 1902—(continued).

1	2	3	4	5	6	7							
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
						By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
ROHILKHAND—(*concld.*)	Moradabad.	51	†Moradabad ...	Act I of 1900.	75,128	3	*2	13	18	4	14	4	14
		52	Chandausi ...		25,711	2	1	*10	13	3	10	2	11
		53	Amroha ...		40,077	2	1	*11	14	2	12	1	13
		54	Sambhál ...		39,715	2	1	*11	14	2	12	1	13
	Sháhjahánpur.	55	Sháhjahánpur...		73,544	3	1	*13	17	3	14	3	14
		56	Tilhár ...		19,091	2	1	*9	12	3	9	2	10
	Pilibhít...	57	Pilibhít ...		33,490	2	1	*10	13	2	11	1	12
		58	Bisalpur ...		9,851	2	1	10	*13	4	9	1	12
			Divisional Total	...	583,159	38	22	179	239	54	185	34	205
ALLAHABAD.	Cawnpore	59	Cawnpore ...	Act I of 1900.	172,674	3	1	*22	26	4	22	7	19
	Fatehpur...	60	Fatehpur ...		19,281	2	1	*9	12	2	10	...	12
	Bánda ...	61	Bánda ...		22,565	1	1	*13	15	3	12	2	13
	Allahabad	62	†Allahabad ...		159,545	5	*2	21	28	5	23	10	18
	Jhánsi ...	63	†Jhánsi ...		47,881	2	*4	10	16	4	12	4	12
		64	Lalitpur ...		11,560	8	*4	...	12	4	8	1	11
		65	Mau-Ranipur...		17,231	2	1	*9	12	4	8	2	10
	Jalaun ...	66	†Orai ...		8,458	...	*3	6	9	3	6	..	9
		67	†Kalpi ...		10,139	...	*3	6	9	3	6	...	9
		68	†Kunch ...		15,888	...	*3	6	9	3	6	...	9
			Divisional Total	...	485,222	23	23	102	148	35	113	26	122
BENARES.	Benares...	69	†Benares ...	Act I of 1900.	204,373	5	*2	18	25	4	21	3	22
	Mirzapur,	70	Mirzapur ...		79,862	1	1	*13	15	3	12	4	11
		71	Chunar ...		9,926	2	1	*10	13	3	10	2	11
	Jaunpur...	72	Jaunpur ...		42,771	1	2	*13	16	3	13	3	13
	Gházipur	73	Gházipur ...		39,429	2	2	*13	17	3	14	2	15
	Ballia ...	74	Ballia ...		15,278	....	1	*10	11	3	8	2	9
			Divisional Total		391,639	11	9	77	97	19	78	16	81

* Includes Chairman.

STATEMENT No. I.—*Showing the constitution of Municipalities in the United Provinces of Agra and Oudh during the year ending 31st March 1902*—(continued).

1	2	3	4	5	6	7							
						Number of Members of Board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	Act I of 1900.	63,377	4	1	*16	21	2	19	1	20
	Azamgarh	76	Azamgarh ...		18,835	2	1	*9	12	3	9	2	10
			Divisional Total	...	82,212	6	2	25	33	5	28	3	30
KUMAUN.	Almora ...	77	Almora ...	Act I of 1900.	7,078	2	1	*10	13	3	10	4	9
	Naini Tál	78	†Naini Tál ...		14,220	4	*4	3	11	6	5	8	3
		79	Kashipur ...		12,023	...	2	*10	12	3	9	2	10
		80	†Haldwáni ...		4,947	8	*4	...	12	4	8	2	10
			Divisional Total	...	38,268	14	11	23	48	16	32	16	32
LUCKNOW.	Lucknow	81	†Lucknow ...	Act I of 1900.	240,649	6	*2	24	32	4	28	7	25
	Unao ...	82	Unao ...		13,109	2	1	*10	13	4	9	3	10
	Rae Bareli	83	Rae Bareli ...		15,880	3	1	*13	17	3	14	2	15
	Sítápur ...	84	Sítápur ...		18,954	2	1	*10	13	4	9	2	11
		85	Khairabad ...		13,774	2	1	*10	13	2	11	3	10
	Hardoi ...	86	Hardoi ...		12,174	2	1	*10	13	3	10	3	10
		87	Shahábad ...		20,036	2	1	*10	13	2	11	2	11
		88	Sandila ...		16,843	2	1	*10	13	2	11	2	11
		89	Sándi ...		9,072	1	1	*10	12	2	10	2	10
		90	Pihani ...		7,616	1	1	*7	9	3	6	2	7
	Kheri ...	91	Lakhimpur ...		10,110	2	1	*9	12	3	9	2	10
		92	Muhamdi ...		6,278	*2	1	9	12	1	11	...	12
			Divisional Total	...	384,495	27	13	132	172	33	139	30	142

* Includes Chairman.

STATEMENT No. I.—*Showing the constitution of Municipalities in the United Provinces of Agra and Oudh during the year ending 31st March 1902*—(concluded).

1	2	3	4	5	6	7							
						Number of Members of Board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	By name	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
FYZABAD.	Fyzabad	93	Fyzabad ...	Act I of 1900.	68,988	4	1	*15	20	2	18	3	17
		94	Tanda ...		19,853	...	2	*11	13	3	10	2	11
	Gonda ...	95	Gonda ...		15,811	2	1	*11	14	6	8	2	12
		96	Nawábganj ...		7,047	1	1	*10	12	2	10	1	11
		97	Utraula ...		6,756	1	1	*10	12	2	10	1	11
		98	Balrámpur ...		16,723	*2	1	9	12	3	9	2	10
	Bahraich	99	Bahraich ...		27,304	2	1	*11	14	5	9	2	12
		100	Nanpara ...		10,601	1	2	*10	13	2	11	1	12
		101	Bhinga ...		5,972	...	1	*10	11	2	9	1	10
	Sultánpur	102	Sultánpur ...		9,550	2	1	*11	14	4	10	4	10
	Partábgarh	103	Bela (Partábgarh).		8,041	11	1	*1	13	4	9	4	9
	Bara Banki	104	Nawábganj (Bara Banki).		14,478	2	*1	9	12	4	8	2	10
			Divisional Total		211,124	28	14	118	160	39	121	25	135
			GRAND TOTAL	...	3,231,852	211	152	1,036	1,399	328	1,071	260	1,139

* Includes Chairman.

STATEMENT No. II.

STATEMENT No. II—*Showing the income of the Municipalities in the United Provinces.*

1	2	3	4	5				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	c			
					(a) Class I (articles of food or drink for men or animals).	(b) Class II (animals for slaughter).	(c) Class III (fuel, lighting and washing).	(d) Class IV (building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra ...	*27,449	24,390	1,476	2,482	1,655
		2	Mussoorie ...	40,320	...	...	...	...
	Saháranpur ...	3	Sahránpur ...	†29,178	33,645	2,222	3,541	5,340
		4	Hardwár Union ...	16,677	19,080	383	1,294	2,636
		5	Deoband ...	‡1,171	10,538	174	646	866
		6	Rurki ...	7,362	7,393	939	1,218	1,011
	Muzaffarnagar,	7	Muzaffarnagar ...	5,734	6,860	773	1,063	2,116
		8	Kandhla ...	2,272	4,379	262	262	268
		9	Kairana ...	6,014	8,756	495	680	334
	Meerut ...	10	Meerut ...	§26,874	88,722	4,297	8,284	21,001
		11	Gháziabad ...	7,032	14,111	300	123	1,362
		12	Shahdara ...	564	...	...	...	...
		13	Baraut ...	1,886	3,174	103	318	447
		14	Bághpat ...	1,020	2,872	254	264	509
		15	Hápur ...	5,029	17,967	367	1,127	2,110
		16	Pilkhua ...	525	...	...	...	...
		17	Sardhana ...	1,612	5,554	498	599	746
		18	Mawana ...	691	...	...	...	...
	Bulandshahr ...	19	Bulandshahr ...	6,837	9,412	...	897	1,264
		20	Anúpshahr ...	4,864	4,774	...	496	546
		21	Khurja ...	11,913	16,345	...	2,268	2,142
		22	Sikandrabad ...	2,458	11,922	...	1,195	1,808
	Aligarh ...	23	Koil (Aligarh) ...	16,462	47,144	4,245	4,702	6,410
		24	Háthras... ...	12,782	16,831	...	3,562	2,024
		25	Atrauli ...	7,647	8,025	369	438	423
		26	Sikandra Rao ...	3,827	4,350	639	305	358
			Divisional Total...	2,48,200	3,66,244	17,796	35,764	55,376

*The difference of Re. 1 is due to the fraction of a rupee being compounded for.
†The difference of Rs. 600 is due to the imprests with municipal officials having been excluded from the closing balance last year.
‡The difference of Rs. 539 is due to the imprests with municipal officials having been excluded from the closing balance last year.
§The difference of Re. 1 is due to an imprest of Re. 1-5-9 having been omitted from the closing balance last year.

of Agra and Oudh during the year ending the 31st March 1902.

6

Municipal rates and taxes.

Octroi (*a*).						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).
(*e*) Class V (drugs, gums and spices).	(*f*) Class VI (tobacco).	(*g*) Class VII (cloth).	(*h*) Class VIII (metals).	(*i*) Composition for octroi.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,603	1,189	9,342	1,714	...	*43,576	1,283	...	...	...	...
...	...	...	...	...	...	27,166	3,065	2,041	26,861	...
5,926	1,817	12,034	2,989	...	67,514	2,064	...	...	...	...
941	496	4,742	1,623	...	31,195	...	...	...	...	...
817	736	2,825	538	...	17,140	...	...	...	...	...
1,221	467	2,853	619	315	16,036	2,965	...	...	...	...
2,646	1,917	4,199	1,038	400	21,012	...	428	...	...	...
336	143	1,137	...	...	6,787	...	...	...	...	...
1,182	...	1,735	...	...	13,182	...	...	...	...	...
9,997	3,934	17,891	3,548	1,862	1,59,536	...	...	354	...	...
422	301	1,905	235	...	18,759	754	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
385	123	1,467	176	...	6,193	...	156	...	...	...
318	128	608	59	...	5,012	...	355	...	...	...
866	438	3,315	796	...	26,986	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
475	310	1,367	195	...	9,744	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
996	174	2,841	480	...	16,064	...	...	...	...	...
385	123	890	163	...	7,377	427	958	...	...	...
2,363	246	4,666	596	...	28,626	...	...	...	...	...
1,252	334	2,599	356	...	19,466	...	...	...	...	...
3,501	2,112	8,782	4,913	...	81,809	...	...	594	...	...
3,380	1,103	...	...	9,200	36,100	...	...	...	...	...
717	281	1,328	542	...	12,123	...	...	59	...	...
453	111	1,342	244	...	7,802	...	...	41	...	...
40,182	16,483	87,868	20,824	11,777	*6,52,039	34,659	4,962	3,089	26,861	...

* This is exclusive of a sum of Rs. 275 paid as refunds on account of the previous year.

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	6				
				Municipal rates				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Lighting rate (*g*).	Conservancy (including scavengering and latrine rates) (*h*).	Other taxes (to be specified in detail in		
						Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra	...	1,820	1,679	...	...	...
		2	Mussoorie ...	...	18,482	...	...	...	...
	Saháranpur ...	3	Saháranpur ...	...	...	...	...	...	...
		4	Hardwár Union ...	...	...	...	...	...	...
		5	Deoband ...	...	...	...	...	...	...
		6	Rurki ...	...	...	...	...	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	...	...	...	...	...	...
		8	Kandhla ...	...	...	...	...	...	...
		9	Kairana ...	...	...	...	...	...	...
	Meerut ...	10	Meerut ...	...	...	...	...	...	...
		11	Gháziabad ...	...	...	...	...	...	...
		12	Shahdara ...	...	...	...	...	1,311	...
		13	Baraut... ...	...	...	...	...	...	...
		14	Bághpat ...	...	...	...	...	...	...
		15	Hápur ...	...	...	...	...	...	...
		16	Pilkhua ...	...	...	...	...	2,488	...
		17	Sardhana ...	...	...	...	...	...	...
		18	Mawana ...	...	...	...	...	2,962	...
	Bulandshahr ...	19	Bulandshahr ...	...	...	...	...	...	...
		20	Anúpshahr ...	...	...	...	...	...	...
		21	Khurja ...	...	...	...	...	...	...
		22	Sikandrabad ...	...	...	...	...	...	...
	Aligarh ...	23	Koil (Aligarh) ...	...	...	...	...	...	...
		24	Háthras ...	...	...	...	...	...	...
		25	Atrauli ...	...	...	...	...	...	...
		26	Sikandra Rao ...	...	...	...	...	...	...
			Divisional Total ...	...	20,302	1,679	...	6,761	...

of Agra and Oudh during the year ending 31st March 1902—(continued).

and taxes—(*concluded*).)					7						
					*Realizations under Special Acts. *(NOTE.—Judicial fines under Special Acts should be credited under "Fines.")						
as many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary)			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax.	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	48,358	621	798	...	...	...	...	1,419
...	...	6,615	...	84,230	52	...	...	...	...	...	52
...	...	...	...	69,578	735	808	...	...	...	...	1,543
...	24,917	...	...	56,112	1,179	...	...	940	...	...	2,119
...	...	...	...	17,140	316	...	...	...	...	...	316
...	...	...	...	19,001	250	161	...	...	...	...	411
...	...	...	...	21,440	497	...	...	...	...	...	497
...	...	...	...	6,787	332	...	...	...	...	...	332
...	...	...	...	13,182	338	...	...	...	...	...	338
...	...	...	...	1,59,890	293	381	...	...	...	...	674
...	...	...	...	19,513	270	120	...	...	...	...	390
...	...	...	...	1,311	233	...	...	...	...	...	233
...	...	...	...	6,349	242	...	...	...	...	...	242
...	...	...	...	5,367	170	...	...	...	...	...	170
...	...	...	...	26,986	225	...	...	...	...	...	225
...	...	...	...	2,488	144	...	...	...	...	...	144
...	...	...	...	9,744	191	...	...	...	...	...	191
...	...	...	...	2,962	139	...	...	...	...	...	139
...	...	...	...	16,064	457	485	...	...	...	...	942
...	...	...	...	8,762	439	...	...	...	...	...	489
...	...	...	...	28,626	655	225	...	...	...	...	880
...	...	...	...	19,466	291	399	...	...	...	...	690
...	...	...	...	82,403	982	487	...	...	...	...	1,469
...	...	...	...	36,100	485	458	...	..	...	32	975
...	...	...	...	12,182	377	232	...	...	...	...	609
...	...	...	...	7,843	342	124	...	...	...	...	466
...	24,917	6,615	...	7,81,884	10,305	4,678	...	940	...	32	15,955

STATEMENT No. II—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4						
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts other than taxes and rates (*c*).	Fees and revenue from Educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT	Dehra Dún ...	1	Dehra ...	2,065	...	501	145	...	912
		2	Mussoorie ...	4,336	372	...	...	...	...
	Saháranpur ...	3	Saháranpur ...	4,992	579	2,434	149	485	432
		4	Hardwár Union ...	1,729	315	1,043	...	...	...
		5	Deoband ...	261	2	428	160	...	424
		6	Rurki ...	4,819	667	311	...	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	1,256	596	1,032	78	...	245
		8	Kandhla ...	...	228	229	597	...	68
		9	Kairana ...	392	...	1,139	261	...	229
	Meerut ...	10	Meerut ...	3,139	1,370	15,165	3,417	...	16,226
		11	Gháziabad ...	150	237	110	...	...	538
		12	Shahdara ...	350	...	193	...	...	117
		13	Baraut ...	70	36	847	...	...	219
		14	Bághpat ...	370	124	525	...	...	526
		15	Hápur ...	46	28	4,855	840	...	465
		16	Pilkhua ...	6	5	240	...	...	406
		17	Sardhana ...	28	127	949	...	...	685
		18	Mawana ...	3	13	525	...	...	646
	Bulandshahr...	19	Bulandshahr ...	938	186	845	...	...	2,036
		20	Anúpshahr ...	307	12	201	...	...	40
		21	Khurja ...	1,261	136	3,912	...	...	1,560
		22	Sikandrabad ...	253	170	1,208	...	...	630
	Aligarh ...	23	Koil (Aligarh) ...	928	1,339	2,132	359	...	2,374
		24	Háthras ...	517	369	1,074	261	...	...
		25	Atrauli ...	17	32	443	314	...	476
		26	Sikandra Rao ...	117	49	212	203	...	36
			Divisional Total ...	28,350	6,992	40,553	6,784	485	29,290

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

8

Revenue derived from Municipal property and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand-carts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	64	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5	...	...	...	...	...	...	2	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	397	...	...	...	...	...	...	...	...	...	...	...
..	...	1,262	...	...	...	...	...	...	...	...	...	...	...	3,063
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	13	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	12	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	1,262	461	...	...	37	...	...	...	...	...	...	2	3,063

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from Municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of Division	Name of District.	Serial number of Municipality.	Name of Municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under Municipal and other Acts (*x*).	Interest of Investments.		
							For general purposes (*aa*).	For educational purposes (*bb*).	For medical purposes (*cc*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra ...	...	...	141	...	...	...
		2	Mussoorie ...	...	...	355	...	...	...
	Saháranpur ...	3	Saháranpur ...	...	...	479	...	...	...
		4	Hardwár Union ...	...	...	335	175	...	...
		5	Deoband ...	...	...	128	679	...	...
		6	Rurki ...	...	...	99	...	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	...	...	121	14	...	...
		8	Kandhla ...	..	...	188	...	...	...
		9	Kairana ...	...	...	215	24	...	...
	Meerut ...	10	Meerut ...	...	65	259	1,353	...	...
		11	Gháziabad ...	...	...	140	171	...	...
		12	Shahdara ...	...	...	20	...	...	...
		13	Baraut ...	...	...	13	73	...	...
		14	Bághpat ...	...	...	17	...	...	...
		15	Hápur ...	...	...	62	77	...	...
		16	Pilkhua ...	...	...	2	...	...	...
		17	Sardhana ...	...	...	42	...	...	...
		18	Mawana ...	...	...	44	...	...	...
	Bulandshahr...	19	Bulandshahr ...	...	...	334	...	...	...
		20	Anúpshahr ...	...	...	81	...	...	...
		21	Khurja ...	...	...	243	...	...	...
		22	Sikandrabad ...	...	...	120	...	...	...
	Aligarh ...	23	Koil (Aligarh) ...	...	...	1,790	42	...	...
		24	Hathras ...	...	...	464	1,861	...	...
		25	Atrauli ...	...	...	252	...	...	...
		26	Sikandra Rao ...	...	...	95	18	...	...
			Divisional Total ...	...	65	6,039	4,487	...	...

of Agra and Oudh during the year ending 31st March 1902—(continued).

		9									
taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary—(*concluded*)		From Government.			From Local Funds.			From other sources.			Total.
Premium on loans (*dd*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,764	400	...	...	...	...	...	330	...	...	730
...	5,063	...	...	...	277	...	250	...	...	...	527
...	9,614	...	...	...	...	...	...	...	...	...	...
...	3,604	...	...	...	...	...	...	...	...	...	...
...	2,082	...	...	...	...	...	...	...	...	...	...
...	5,896	...	...	...	...	...	...	...	...	...	...
...	3,342	...	...	...	...	...	...	...	...	...	...
...	1,310	...	...	...	...	...	...	...	...	...	...
...	2,657	...	...	...	...	...	...	...	...	...	...
...	45,319	11,750	...	...	18,250	...	240	...	...	...	30,240
...	1,346	...	...	...	...	...	...	...	...	...	...
...	680	...	...	...	...	...	...	...	...	...	...
...	1,271	...	...	...	...	...	...	...	...	...	...
...	1,562	...	...	...	...	...	...	...	...	...	...
...	6,385	...	...	...	...	...	...	...	...	...	...
...	659	...	...	...	...	...	...	...	...	...	...
...	1,832	...	...	...	...	...	...	...	...	...	...
...	1,231	...	...	...	...	...	...	...	...	...	...
...	4,339	...	...	...	...	...	...	...	...	...	...
...	641	...	...	...	...	...	...	...	...	...	...
...	7,112	...	...	...	...	...	...	...	...	...	...
...	2,381	...	...	...	...	...	...	...	...	...	...
...	8,964	...	...	...	250	...	...	...	...	...	250
...	4,546	...	...	...	...	...	...	...	...	...	...
...	1,540	...	...	...	...	...	...	...	...	...	...
...	730	...	...	...	...	...	...	...	...	...	...
...	1,27,870	12,150	...	...	18,777	...	490	330	...	...	31,747

STATEMENT No. II—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans
								From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra ...	40	348	388	...	...
		2	Mussoorie ...	439	240	679	...	...
	Saháranpur ...	3	Saháranpur ...	22	244	266	...	...
		4	Hardwár Union ...	...	600	600	...	...
		5	Deoband ...	601	54	655	...	...
		6	Rurki ...	...	285	285	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	187	...	187	...	...
		8	Kandhla ...	...	62	62	...	...
		9	Kairana ...	...	54	54	...	...
	Meerut ...	10	Meerut ...	558	743	1,301	...	...
		11	Gháziabad ...	...	172	172	...	...
		12	Shahdara ...	...	11	11	...	...
		13	Baraut ...	...	...	...	...	...
		14	Bághpat ...	...	...	...	...	...
		15	Hápur ...	...	70	70	...	...
		16	Pilkhua ...	...	14	14	...	...
		17	Sardhana ...	...	88	88	...	...
		18	Mawana ...	...	20	20	...	...
	Bulandshahr...	19	Bulandshahr ...	...	2,453	2,453	...	...
		20	Anúpshahr ...	...	84	84	...	...
		21	Khurja ...	...	233	233	...	...
		22	Sikandrabad ...	1	139	140	...	...
	Aligarh ...	23	Koil (Aligarh) ...	1	2,096	2,097	...	...
		24	Háthras ...	...	2,275	2,275	...	...
		25	Atrauli ...	...	61	61	...	...
		26	Sikandra Rao ...	66	...	66	...	...
			Divisional Total ...	1,915	10,346	12,261	...	...

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

11						12	13	14	15
Extraordinary and debt.									
(*b*).		Advances (*d*).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (*c*).	Permanent	Other.	Deposits (*e*).	Total.	Total income of year, excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	54,659	82,108	2 0 2	2 4 5
...	...	...	...	1,115	11,15	91,666	1,31,986	5 11 9	6 3 11
...	...	...	160	600	760	81,761	1,10,939	1 0 10	1 3 9
...	...	...	...	...	...	62,435	79,112	2 3 1	2 7 0
...	...	...	...	...	...	20,193	21,364	0 13 7	1 0 0
...	...	...	...	300	300	25,893	33,255	1 1 9	1 13 2
...	...	...	...	...	...	25,466	31,200	0 14 8	1 1 5
...	...	...	...	...	...	8,491	10,763	0 9 5	0 11 9
...	...	33	...	...	33	16,264	22,278	0 10 11	0 13 6
...	...	...	...	350	350	2,37,774	2,64,648	1 5 7	2 0 2
...	...	...	...	...	...	21,421	28,453	1 11 8	1 14 5
...	...	...	...	...	...	2,235	2,799	0 3 9	0 6 5
...	...	...	...	...	...	7,862	9,748	0 13 2	1 0 3
...	...	...	...	...	...	7,099	8,119	0 14 5	1 3 0
...	...	...	...	...	...	33,666	38,695	1 8 3	1 14 3
...	...	...	...	...	...	3,305	3,830	0 6 10	0 9 0
...	...	...	...	...	...	11,855	13,467	0 12 6	0 15 3
...	...	...	...	...	...	4,352	5,043	0 5 2	0 7 7
...	...	...	...	...	...	23,798	30,635	0 13 7	1 4 1
...	...	...	...	...	...	9,976	14,840	1 0 4	1 2 7
...	...	...	...	...	...	36,851	48,764	0 15 8	1 4 2
...	...	...	...	...	...	22,677	25,135	1 1 0	1 3 10
...	...	...	...	...	...	95,183	1,11,645	1 2 9	1 5 7
...	...	...	...	...	...	43,896	56,678	0 13 7	1 0 6
...	...	...	...	...	...	14,392	22,039	0 11 9	0 13 11
...	...	...	...	...	...	9,105	12,932	0 11 0	0 12 10
...	...	33	160	2,365	2,558	9,72,275	12,20,475	1 3 9	1 8 7

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	5	c			
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(*a*) Class I articles of food or drink for men or animals.	(*b*) Class II (animals for slaughter).	(*c*) Class III (fuel, lighting and washing).	(*d*) Class IV (building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	7,119	42,214	1,484	5,173	3,917
		28	Brindaban ...	1,444	12,188	81	1,111	1,683
		29	Kosi	6,336	3,046	550	790	1,384
	Agra ...	30	Agra	29,165	1,62,221	16,814	13,840	18,335
		31	Fatehpur-Sikri ...	2,996	3,359	379	257	...
		32	Ferozabad ...	12,641	8,815	725	244	1,165
	Farrukhabad ...	33	Fatehgarh-*cum* Farrukhabad.	15,212	40,057	2,683	3,365	2,560
	Mainpuri ...	34	Mainpuri ...	3,926	10,104	469	807	640
	Etáwah ...	35	Etáwah ...	13,478	23,517	1,604	2,616	4,086
	Etah ...	36	Etah	*6,771	7,106	170	629	626
		37	Soron	*7,934	7,050	380	467	713
		38	Kasganj ...	*6,459	6,257	1,072	861	1,497
		39	Marehra ...	434	2,670	523	313	248
		40	Jalesar ...	4,248	6,155	512	609	389
			Divisional Total ...	1,18,163	3,34,759	27,446	31,082	37,243
ROHILKHAND.	Bareilly ...	41	Bareilly ...	53,645	52,759	6,583	10,749	10,119
	Bijnor ...	42	Bijnor	2,561	5,992	416	729	733
		43	Chándpur ...	5,988	4,143	223	502	464
		44	Dhámpur ...	4,747	2,420	100	528	1,371
		45	Nagina ...	3,503	5,622	484	1,031	1,261
		46	Najibabad ...	6,704	7,754	407	1,350	1,236
	Budaun ...	47	Budaun ...	†24,119	15,642	1,548	1,454	2,224
		48	Bilsi	690	...	...	...	...
		49	Ujháni... ...	1,822	...	...	...	...
		50	Sahaswan ...	5,102	...	...	...	...

* The difference of one rupee is due to the compounding for the fraction of a rupee.
† This includes an imprest of Rs. 338 excluded from the closing balance last year.

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

6

Municipal rates and taxes.

Octroi (*a*)						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).
(*e*) Class V (drugs, gums and spices).	(*f*) Class VI (tobacco).	(*g*) Class VII (cloth).	(*h*) Class VIII (metals).	(*i*) Composition for octroi.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,300	1,562	7,034	2,866	33	66,583	...	...	...	...	...
864	758	2,766	483	...	19,934	...	...	...	...	...
1,213	403	2,853	806	...	11,045	...	...	950	...	...
9,246	7,215	41,650	8,715	...	2,78,036	...	9,023	...	48,500	...
241	232	724	...	...	5,192	...	...	...	...	...
487	108	3,104	538	...	15,186	...	...	83	...	...
3,525	809	1,543	5,287	...	59,829	...	1,197	1,262	...	...
545	533	3,468	1,261	...	17,827	...	...	318	...	...
2,951	1,419	7,489	2,900	...	46,582	...	355	515	...	...
898	...	2,175	429	...	12,033	...	...	...	...	...
170	...	1,227	540	...	10,547	...	...	106	...	...
2,127	474	3,122	1,546	...	16,956	...	...	160	...	...
261	97	531	65	...	4,708	...	...	...	...	...
721	323	1,120	...	...	9,829	...	...	...	...	...
25,549	13,933	78,806	25,436	33	5,74,287	...	10,575	3,394	48,500	...
14,099	1,402	25,146	8,377	60	1,29,294	2,879	...	13,269	...	...
898	385	1,696	313	25	11,187	...	...	606	...	...
881	270	1,588	195	...	8,266	...	...	...	...	...
616	232	721	579	...	6,567	...	...	...	...	...
1,671	497	1,897	516	...	12,979	...	...	...	...	...
1,571	507	4,084	898	...	17,807	...	...	...	...	...
1,497	172	6,159	2,330	...	31,026	103	...	407	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rate					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Lighting rate (*g*).	Conservancy (including scavenging and latrine rates) (*h*).	Other taxes (to be specified in detail in			
						Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
					Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	...	...	...	...	...	...
		28	Brindaban ...	...	...	...	...	...	...
		29	Kosi	...	...	...	...	...	...
	Agra ...	30	Agra	...	...	...	...	...	...
		31	Fatehpur ...	...	...	...	...	...	...
		32	Ferozabad ...	...	...	...	...	...	...
	Farrukhabad ...	33	Fatehgarh-*cum* Farrukhabad.	...	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	...	...	...	...
	Etáwah ...	35	Etáwah ...	...	...	...	...	...	...
	Etah ...	36	Etah	...	...	...	...	...	...
		37	Soron	...	...	...	...	...	...
		38	Kasganj ...	...	...	...	...	...	...
		39	Marehra ...	...	...	...	...	...	...
		40	Jalesar ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	...	...	...	...	...
	Bijnor ...	42	Bijnor... ...	...	...	...	...	...	...
		43	Chándpur ...	...	...	...	...	...	...
		44	Dhámpur ...	...	...	...	...	...	...
		45	Nagina	...	...	...	...	...	...
		46	Najibabad ...	...	...	...	...	...	...
	Budaun ...	47	Budaun ...	...	...	...	...	...	...
		48	Bilsi	...	...	...	...	2,202	...
		49	Ujháni... ...	...	...	...	...	2,829	...
		50	Sahaswan ...	...	...	...	...	6,173	...

of Agra and Oudh during the year ending 31st March 1902—(continued).

and taxes—(*concluded*).					7						
					*Realizations under Special Acts. *(NOTE.—Judicial fines under Special Acts should be credited under "Fines").						
as many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	66,583	693	1,241	...	159	...	26	2,119
...	...	...	...	19,934	383	...	...	...	...	...	383
...	...	...	...	11,995	338	118	...	...	...	...	456
...	...	...	...	3,35,559	1,014	875	...	...	...	..	1,889
...	...	...	...	5,192	229	...	...	...	...	...	229
...	...	...	...	15,269	513	...	...	..	...	...	513
...	...	...	...	62,288	506	273	...	...	...	...	779
...	...	...	...	18,145	523	...	...	...	...	...	523
...	...	...	...	47,452	1,971	145	...	...	...	116	2,232
...	...	...	...	12,033	588	...	...	...	...	...	588
...	...	...	...	10,653	875	...	...	...	...	..	875
...	...	...	...	17,116	465	...	...	...	...	...	465
...	...	...	...	4,708	377	...	...	...	...	...	377
...	...	...	...	9,829	581	...	...	...	...	...	581
...	...	...	...	6,36,756	9,056	2,652	...	159	...	142	12,009
...	...	...	...	1,45,442	616	853	...	...	...	...	1,469
...	...	...	...	11,793	191	...	...	...	...	...	191
...	...	...	...	8,266	264	...	...	..	...	...	264
...	...	...	...	6,567	252	...	...	...	...	...	252
...	...	...	...	12,979	314	...	...	...	...	...	314
...	...	...	...	17,807	714	...	...	...	...	...	714
...	...	...	...	31,536	855	581	...	..	...	...	1,436
...	...	...	...	2,202	714	...	...	...	...	...	714
...	...	...	...	2,829	819	...	...	...	...	...	819
...	...	...	...	6,173	1,211	...	...	...	...	...	1,211

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4						
				Revenue derived					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Rents of lands, houses, sarais, dâk bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	907	2,129	1,825	2	...	1,053
		28	Brindaban ...	58	22	1,000	654	...	...
		29	Kosi	2,733	...	126	...	...	94
	Agra ...	30	Agra	36,085	709	1,396	3,115	...	1,515
		31	Fatehpur-Sikri ...	327	78	7	...	...	4
		32	Firozabad ...	540	43	1,100	1,296	...	137
	Farrukhabad...	33	Fatehgarh *cum* Farrukhabad.	1,450	555	907	3	...	2,040
	Mainpuri ...	34	Mainpuri ...	538	...	337	24	..	...
	Etáwah ...	35	Etáwah ...	3,928	1,234	961	...	...	365
	Etah ...	36	Etah	1,509	4,295	400	...	...	114
		37	Soron	44	12	890	...	...	370
		38	Kasganj ...	89	3	1,280	...	...	759
		39	Marehra ...	...	...	187	...	...	...
		40	Jalesar ...	496	281	133	7	...	...
			Divisional Total ...	48,704	9,361	10,549	5,101	...	6,451
ROHILKHAND.	Bareilly ...	41	Bareilly ...	3,513	3,963	9,535	2,401	...	3,981
	Bijnor ...	42	Bijnor ...	637	171	420	...	...	454
		43	Chándpur ...	136	4	261	...	...	...
		44	Dhámpur ...	231	14	367	...	...	84
		45	Nagina ...	21	18	13	...	...	83
		46	Najibabad ...	123	315	266	...	...	514
	Budaun ...	47	Budaun ...	17,625	118	1,972	554	...	...
		48	Bilsi	241	22	91	...	...	41
		49	Ujháni... ...	849	39	856	...	...	210
		50	Sahaswan ...	2,136	37	729	...	...	177

of Agra and Oudh during the year ending 31st March 1902—(continued).

8

from municipal property and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jagír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand-carts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	52	...	..	...
...	...	...	...	...	...	...	...	...	...	1,555	...	...	...	...
...	...	52,510	...	...	...	...	...	...	...	...	...	...	...	384
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	970	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	52,510	970	...	...	2	...	...	...	1,555	52	...	...	384
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	10	...
..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	20	...	...	...	...	...	...	1	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under Municipal and other Acts (*x*).	Interest of Investments.		
							For general purposes (*aa*).	For educational purposes (*bb*).	For medical purposes (*cc*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	...	...	813	...	...	...
		28	Brindaban ...	...	...	336	...	24	...
		29	Kosi ...	...	...	58	349	...	...
	Agra ...	30	Agra ...	...	127	1,338	...	...	...
		31	Fatehpur-Sikri ...	...	...	45	...	...	...
		32	Ferozabad ...	...	...	58	...	...	...
	Farrukhabad,	33	Fatehgarh *cum* Farrukhabad.	...	...	615	2,096	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	111	...	...	...
	Etáwah ...	35	Etáwah ...	...	...	116	18	...	...
	Etah ...	36	Etah	...	...	246	...	...	...
		37	Soron	...	...	758	...	...	...
		38	Kasganj ...	...	...	578	..	...	..
		39	Marehra ...	...	...	77	...	...	...
		40	Jalesar... ...	...	...	95	...	...	...
			Divisional Total ...	...	127	5,244	2,463	24	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	...	1,599	359	...	297
	Bijnor ...	42	Bijnor	...	...	330	...	...	...
		43	Chándpur ...	...	7	90	...	...	...
		44	Dhámpur ...	...	...	78	...	...	...
		45	Nagina ...	...	...	256	24	...	...
		46	Najibabad ...	...	...	109	286	...	...
	Budaun ...	47	Budaun ...	...	...	852	...	...	...
		48	Bilsi	...	...	91	...	...	...
		49	Ujháni ...	...	18	160	...	...	...
		50	Sahaswan ...	...	...	290	...	...	...

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

		9									
taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary)—(*concluded*).		From Government.			From Local Funds.			From other sources.			Total
Premium on loans (*dd*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,729	...	...	...	...	...	...	...	...	...	...
...	2,146	...	143	...	...	26	...	...	...	...	169
...	4,915	...	...	...	...	...	...	...	...	...	...
...	97,179	...	...	...	...	...	...	...	...	...	...
...	461	...	...	...	...	...	...	...	...	...	...
...	3,174	...	...	...	...	...	...	...	...	...	...
...	7,666	...	...	...	...	...	...	...	...	...	...
...	1,010	...	...	...	510	...	...	...	...	...	510
...	6,622	...	...	...	...	...	...	...	...	...	...
...	6,564	...	...	...	...	...	...	...	...	...	...
...	3,044	...	...	...	...	...	...	...	...	...	...
...	2,711	...	...	...	...	...	...	...	...	...	...
...	264	...	...	...	...	...	...	...	...	...	...
...	1,012	...	...	...	...	...	...	...	...	...	...
	1,43,497	...	143	...	510	26	...	...	...	...	679
...	25,648	...	...	...	...	1,468	...	...	...	...	1,468
...	2,016	...	...	...	25	...	...	...	...	...	25
...	508	...	...	...	39	...	...	...	...	...	39
...	774	...	...	...	42	...	...	...	...	...	42
...	415	...	...	...	44	...	...	...	...	...	44
...	1,619	...	...	...	...	...	...	27	...	...	27
...	21,142	...	...	...	...	...	...	...	...	...	...
...	486	...	...	...	...	...	...	...	...	...	...
...	2,133	...	...	...	...	...	...	...	...	...	...
...	3,369	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Recoveries on account of services rendered to private individuals. (*a*)	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*)	Loans
								From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ..	27	Muttra ...	101	...	101	...	...
		28	Brindaban ...	...	35	35	...	...
		29	Kosi	...	198	198	...	...
	Agra ...	30	Agra	1,482	2,520	4,002	...	...
		31	Fatehpur-Sikri ...	...	9	9	...	...
		32	Ferozabad ...	...	31	31	...	...
	Farrukhabad ...	33	Fatehgarh *cum* Farrukhabad.	44	5	49	...	...
	Mainpuri ...	34	Mainpuri ...	...	21	21	...	...
	Etáwah ...	35	Etáwah ...	41	9	50	...	...
	Etah ...	36	Etah	...	1,434	1,434	...	7,000
		37	Soron	...	11	11	...	...
		38	Kasganj ...	...	80	80	...	...
		39	Marehra ...	...	53	53	...	...
		40	Jalesar ...	2	...	2	...	2,000
			Divisional Total ...	1,670	4,406	6,076	...	9,000
ROHILKHAND.	Bareilly ...	41	Bareilly ...	607	100	707	...	...
	Bijnor ...	42	Bijnor	14	63	77	...	...
		43	Chándpur ...	...	12	12	...	...
		44	Dhámpur ...	7	13	20	...	...
		45	Nagina... ...	27	55	82	...	...
		46	Najibabad ...	7	...	7	...	...
	Budaun ...	47	Budaun ...	2	1,292	1,294	...	...
		48	Bilsi	...	...	...	...	...
		49	Ujháni ...	...	85	85	...	...
		50	Sahaswan ...	...	8	8	...	...

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

11						12	13	14	15
Extraordinary and debt.									
(*b*).		Advances (*d*).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (*c*).	Permanent.	Other.	Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	75,532	82,651	1 1 9	1 4 2
...	...	...	...	...	...	22,667	24,111	0 13 11	1 0 0
...	...	...	...	...	...	17,564	23,900	1 4 1	1 13 5
...	...	...	...	2,716	2,716	4,41,345	4,70,510	1 12 7	2 5 7
...	...	...	...	...	...	5,891	8,887	0 11 7	0 13 2
...	...	...	...	...	...	18,987	31,628	0 14 6	1 2 0
..	...	...	...	...	...	70,782	85,994	0 15 9	1 1 11
...	...	5	...	...	5	20,214	24,140	0 15 3	1 1 0
...	...	...	...	...	...	56,356	69,834	1 1 10	1 5 2
...	...	...	...	...	7,000	27,619	34,390	1 5 11	3 2 3
...	...	...	...	...	...	14,583	22,517	0 14 0	1 3 2
...	...	...	...	...	...	20,372	26,831	0 13 11	1 0 7
...	...	...	...	...	...	5,402	5,836	0 8 9	0 10 0
...	...	...	...	...	2,000	13,424	17,672	0 11 0	0 15 0
...	...	5	...	2,716	11,721	8,10,738	9,28,901	1 4 6	1 10 1
...	...	...	564	1,006	1,570	1,76,304	2,29,949	1 3 10	1 8 0
...		...	...	...	...	14,102	16,663	0 10 9	0 12 10
...	...	...	...	...	...	9,089	15,077	0 10 6	0 11 7
...	...	...	...	...	...	7,655	12,402	0 14 11	1 1 5
...	...	...	...	20	20	13,854	17,357	0 9 8	0 10 4
...	...	...	...	...	...	20,174	26,878	0 14 7	1 0 6
...	...	...	...	...	...	55,408	79,527	0 12 11	1 6 9
...	...	...	...	...	...	3,402	4,092	0 5 10	0 9 0
.	...	...	...	...	...	5,866	7,688	0 5 9	0 11 10
...	...	...	...	...	...	10,761	15,863	0 5 6	0 9 7

STATEMENT No. II.—*Showing the income of the Municipalities in the*

1	2	3	4	5	c			
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(a) Class I (articles of food or drink for men or animals).	(b) Class II (animals for slaughter).	(c) Class III (fuel, lighting, and washing).	(d) Class IV (building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	23,886	35,537	2,316	2,804	5,347
		52	Chandausi ...	12,639	7,242	416	2,052	5,417
		53	Amroha ..	10,139	13,289	1,287	1,647	2,608
		54	Sambhál ...	3,605	12,302	1,120	1,995	1,066
	Sháhjahánpur	55	Sháhjahánpur ...	28,131	29,157	1,926	4,387	5,673
		56	Tilhár	31,553	6,348	337	213	1,315
	Pilibhít ...	57	Pilibhít ...	20,777	11,959	572	1,568	3,732
		58	Bisalpur ...	2,612	2,676	334	738	375
			Divisional Total...	2,42,223	2,12,842	18,069	31,747	42,941
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	1,61,052	...	16,952	....	....
	Fatehpur ...	60	Fatehpur ...	2,736	7,024	993	497	441
	Bánda ...	61	Bánda ...	5,100	13,205	477	531	856
	Allahabad ...	62	Allahabad ...	30,624	93,885	8,271	9,832	9,673
	Jhánsi ...	63	Jhánsi ...	12,448	30,758	3,496	870	2,333
		64	Mau-Ranipur ...	5,623	7,702	69	363	234
		65	Lalitpur ...	15,812	4,499	203	272	460
	Jalaun ...	66	Orai	*2,590	3,474	116	243	173
		67	Kalpi	†6,369	11,182	147	562	416
		68	Kunch	10,814	10,167	274	...	422
			Divisional Total ...	2,53,168	1,81,896	30,908	13,170	15,008
BENARES.	Benares ...	69	Benares ...	2,89,702	1,97,638	7,837	19,387	14,961
	Mirzapur ...	70	Mirzapur ...	5,417	35,091	2,339	7,134	1,745
		71	Chunar ...	1,454	4,655	207	295	242
	Jaunpur ...	72	Jaunpur ...	15,706	23,348	1,217	3,562	1,805
	Gházipur ...	73	Gházipur ...	12,292	20,180	1,630	1,400	1,999
	Ballia ...	74	Ballia ...	5,528	...	...	...	...
			Divisional Total ...	3,30,099	2,80,912	13,230	31,778	20,752

* Includes an imprest of Rs. 120 shown under a separate head last year.
† Includes the imprest of Rs. 300 with the Secretary last year.

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(continued).

6

Municipal rates and taxes.

Octroi (*a*)						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).
(*e*) Class V (drugs, gums and spices).	(*f*) Class VI (tobacco).	(*g*) Class VII (cloth).	(*h*) Class VIII (metals).	(*i*) Composition for octroi.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,045	1,732	16,493	5,516	60	74,850	...	...	88	...	...
5,015	1,908	6,518	4,487	...	33,055	...	...	564	...	...
1,868	621	3,560	747	...	25,627	...	...	...	...	...
1,830	1,035	3,832	470	...	23,650	...	...	956	...	...
9,738	1,048	12,292	3,728	172	68,121	...	...	5,259	...	...
2,224	701	4,588	981	...	16,707	...	...	1,927	...	...
2,075	1,335	8,398	2,736	...	32,375	...	...	5,164	...	...
391	396	1,257	416	...	6,583	...	...	1,070	...	...
49,419	12,241	98,229	32,289	317	4,98,094	2,982	...	29,310	...	...
...	...	...	...	...	16,952	59,733	7,198	64,335	...	...
1,122	267	2,844	...	...	13,098	...	43	...	...	...
1,053	601	3,455	766	17	20,961	...	...	528	...	...
13,146	5,908	21,784	4,853	4,301	1,71,653	...	11,613	2,212	...	80,129
2,629	1,330	6,608	1,275	58	49,357	2,885	382	475	...	...
1,067	1,137	1,903	579	....	13,054	...	...	901	...	...
1,134	179	2,323	244	8	9,322	...	...	450	...	...
412	190	748	49	..	5,405	601	....	...	...	...
444	369	1,852	...	...	14,972	...	...	372	...	...
815	1,009	1,916	...	....	14,603	....	...	2,028	...	...
21,822	10,990	43,433	7,766	4,384	3,29,377	63,219	19,236	71,301	...	80,129
16,569	11,033	29,611	14,607	...	3,11,643	24,905	2,257	...	3,699	81,370
2,548	2,686	6,107	...	...	57,650	...	255	...	...	...
332	218	741	31	...	6,721	...	...	288	...	...
1,879	1,141	3,612	756	393	37,713	...	...	978	60	...
1,993	1,195	435	1,394	...	30,226	...	...	423	...	...
...	...	...	...	...	...	...	...	...	...	...
23,321	16,273	40,506	16,788	393	4,43,953	24,905	2,512	1,689	3,759	81,370

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Lighting rate (*g*).	Conservancy (including scavenging and latrine rates (*h*).	Other taxes (to be specified in detail in as			
						Servants' Tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	...	...	...	...	...	...
		52	Chandausi ...	...	...	...	...	...	...
		53	Amroha ...	...	...	...	...	...	...
		54	Sambhál ...	...	...	...	...	...	...
	Sháhjahánpur	55	Sháhjahánpur ...	...	...	...	...	...	...
		56	Tilhár ...	...	...	...	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	...	...	...	...
		58	Bisalpur ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	11,204	...
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	...	...	...	...	2,41,171
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...	...
	Bánda ...	61	Bánda ...	...	...	...	...	..	...
	Allahabad ...	62	Allahabad ...	...	...	...	...	...	...
	Jhánsi ...	63	Jhánsi ...	...	...	...	...	...	...
		64	Mau-Ranipur ...	...	...	...	...	...	...
		65	Lalitpur ...	...	...	...	...	...	...
	Jalaun ...	66	Orai	..	...	...	...	...	...
		67	Kalpi	...	...	...	...	...	...
		68	Kunch... ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	2,41,171
BENARES.	Benares ...	69	Benares ...	...	...	...	...	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	...	...	...	...
		71	Chunar ...	...	...	...	...	...	...
	Jaunpur ...	72	Jaunpur ...	...	...	...	...	...	...
	Gházipur ...	73	Gházipur ...	...	...	...	...	...	...
	Ballia ...	74	Ballia ...	...	...	...	...	4,250	...
			Divisional Total ...	...	...	...	...	4,250	...

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

and taxes—(*concluded*).					7						
					*Realizations under Special Acts. *(NOTE.—Judicial fines under Special Acts should be credited under "Fines").						
many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	74,938	739	207	...	...	...	...	946
...	...	...	...	33,619	666	...	...	...	...	...	666
...	...	...	...	25,627	477	...	...	..	...	...	477
...	...	...	...	24,606	918	...	...	...	...	...	918
...	...	...	...	73,380	568	231	...	...	...	...	799
...	...	...	...	18,634	408	...	...	...	...	...	408
...	...	...	...	37,539	1,094	112	...	...	...	...	1,206
...	...	...	...	7,653	474	...	...	...	...	..	474
...	...	...	...	5,41,590	11,294	1,984	...	...	...	...	13,278
70,066	...	...	515	4,59,970	548	2,405	...	...	...	...	2,953
...	...	...	...	13,141	788	405	...	...	...	...	1,193
...	...	...	...	21,489	740	...	...	...	...	...	740
...	...	...	...	2,65,607	445	6,242	...	...	...	101	6,788
...	...	...	...	53,099	401	112	...	...	...	..	513
...	...	...	...	13,955	739	...	...	...	...	...	739
...	...	...	...	9,772	674	...	...	...	...	...	674
...	...	...	...	6,006	887	...	...	...	...	...	887
...	...	...	...	15,344	530	...	...		...	...	530
...	...	...	...	16,631	482	...	...	...	...	...	482
70,066	...	...	515	8,75,014	6,234	9,164	...	...	...	101	15,499
...	...	...	...	4,23,874	678	862	...	...	492	...	2,032
...	...	...	...	57,905	832	...	...	...	...	...	832
...	...	...	...	7,009	443	...	...	...	...	...	443
...	...	...	...	38,751	181	396	...	...	...	...	577
...	...	...	...	30,649	459	88	...	...	...	...	547
...	...	...	...	4,250	207	....	...	...	...	...	207
...	...	...	...	5,62,438	2,800	1,346	...	...	492	...	4,638

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4						
				Revenue derived					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Rents of lands, houses, sarais, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad ...	51	Moradabad ...	1,986	1,492	2,366	...	...	3,101
		52	Chandausi ...	1,192	46	843	782	...	292
		53	Amroha ...	...	42	139	...	...	285
		54	Sambhál ...	141	53	357	283	...	...
	Sháhjahánpur,	55	Sháhjahánpur ...	30,252	607	18,889	...	...	1,080
		56	Tilhár ...	3,461	271	911	...	...	1,795
	Pilibhít ...	57	Pilibhít ..	14,809	1,520	1,137	...	...	1,564
		58	Bisalpur ...	115	...	187	...	...	142
			Divisional Total ...	77,468	8,732	39,339	4,020	...	13,803
Allahabad.	Cawnpore ...	59	Cawnpore ...	36,791	1,086	2,523	180	...	26,882
	Fatehpur ...	60	Fatehpur ...	134	386	291	48	...	236
	Bánda ...	61	Bánda ...	2,220	649	255	2	...	173
	Allahabad ..	62	Allahabad ...	32,970	623	5,607	27	...	11,823
	Jhánsi ...	63	Jhánsi ...	635	1,756	640	...	...	2,714
		64	Mau-Ranipur ...	484	155	176	...	...	880
		65	Lalitpur ...	2,227	488	219	162	...	4,567
	Jalaun ...	66	Orai	518	372	140	...	...	...
		67	Kalpi	626	146	144	197	...	87
		68	Kunch... ...	630	1,931	100	283	...	...
			Divisional Total ...	77,235	7,592	10,095	899	...	47,362
Benares.	Benares ...	69	Benares ...	29,506	1,103	2,454	20	...	...
	Mirzapur ...	70	Mirzapur ...	2,892	817	418	...	...	3,140
		71	Chunar ...	165	4	87	...	...	364
	Jaunpur ...	72	Jaunpur ...	4,702	103	519	256	...	2,111
	Gházipur ...	73	Gházipur ...	2,412	264	2,392	32	...	245
	Ballia ...	74	Ballia ...	260	..	53	88	...	837
			Divisional Total ...	39,937	2,291	5,923	396	...	6,697

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

8

from municipal property and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *lathis* (*o*).	Acreage and *jagir* fees (*p*).	Registration fess (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on handcarts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	6	...	...	...	...	...	...	3	...
...	...	...	...	...	...	9	...	...	...	...	...	...	12	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5	...	...	...	...	...	...	...	...
...	48	...	...	...	...	4	...	...	...	...	206	...	...	...
...	...	...	...	...	...	2	...	...	...	...	...	...	...	...
...	...	...	209	...	...	17	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	48	...	209	...	...	73	...	...	...	...	206	...	27	...
...	...	21,538	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	22,302	539	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	7	...	...	...	...	224	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	43,840	539	...	...	13	...	...	...	...	224	...	...	...
...	...	2,085	...	...	...	181	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	39	13	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	298	...	...	...	...	280	...	...	...	...	...
...	...	...	...	...	...	...	...	...	270	...	...	...	...	...
...	...	...	5,821	...	...	2	...	...	68	...	...	...	...	...
...	...	2,085	5,821	298	...	183	39	13	618	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under Municipal and other Acts (*x*).	Interest of Investments. For general purposes (*aa*).	Interest of Investments. For educational purposes (*bb*).	Interest of Investments. For medical purposes (*cc*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	...	59	1,873	157	...	...
		52	Chandausi ...	...	30	833	280	...	...
		53	Amroha ...	...	...	260	...	...	...
		54	Sambhál ...	...	...	403	35	...	...
	Sháhjahánpur,	55	Sháhjahánpur ...	...	...	559	...	...	...
		56	Tilhár	...	...	211	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	757	522	...	...
		58	Bisalpur ...	...	...	130	...	...	...
			Divisional Total ...	...	114	8,881	1,663	...	297
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	2,265	2,822	1,263	...	...
	Fatehpur ...	60	Fatehpur ...	...	...	245	...	..	...
	Bánda ...	61	Bánda ...	...	...	374	...	...	...
	Allahabad ...	62	Allahabad ...	...	756	6,227	...	...	...
	Jhánsi ...	63	Jhánsi ...	...	...	347	...	...	...
		64	Mau-Ranipur ...	...	...	156	...	...	...
		65	Lalitpur ...	...	...	62	35	...	...
	Jalaun ...	66	Orai ..	...	...	337	...	...	...
		67	Kalpi	...	...	268	...	...	...
		68	Kunch... ...	...	...	83	...	...	...
			Divisional Total ...	...	3,021	10,921	1,298	...	...
BENARES.	Benares ...	69	Benares ...	...	...	5,287	1,025	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	322	244	...	...
		71	Chunar ...	...	...	21	...	...	...
	Jaunpur ...	72	Jaunpur ...	...	...	1,090	...	...	...
	Gházipur ...	73	Gházipur ...	...	...	263	...	...	...
	Ballia ...	74	Ballia ...	...	...	148	...	...	...
			Divisional Total ...	...	...	7,131	1,269	...	...

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

		9									
taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary)—(*concld.*).		From Government.			From Local Funds.			From other sources.			Total.
Premium on loans (*dd*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	11,043	700	...	...	...	...	...	...	...	...	700
...	4,319	...	...	...	...	...	...	...	...	...	...
...	726	...	...	...	...	...	...	...	...	...	...
...	1,277	...	...	...	...	...	...	...	...	...	...
...	51,645	260	...	...	...	...	...	...	...	...	260
...	6,651	...	...	...	...	...	...	...	...	...	...
...	20,535	...	...	...	...	...	...	...	...	200	200
...	574	...	...	...	...	...	...	...	...	...	...
...	1,54,880	960	...	...	150	1,468	...	27	...	200	2,805
...	95,350	...	...	...	...	...	...	864	...	...	864
...	1,340	...	...	...	300	...	...	...	...	...	300
...	3,673	...	...	...	...	...	...	...	...	...	...
...	80,874	36,100	..	6,700	3,284	...	...	...	...	...	46,084
...	6,323	...	...	...	1,730	...	...	...	...	...	1,730
...	1,851	...	...	...	...	...	...	...	...	...	...
...	7,766	...	...	...	...	...	...	...	...	...	...
...	1,367	..	...	...	...	...	...	2,055	...	...	2,055
...	1,468	...	...	...	...	...	...	...	...	...	...
...	3,027	...	...	...	...	...	...	...	...	...	...
...	2,03,039	36,100	...	6,700	5,314	...	...	2,919	...	...	51,033
...	41,661	...	...	...	...	...	...	...	...	...	...
...	7,885	...	...	...	...	...	...	...	100	...	100
...	641	...	...	..	...	...	...	...	...	...	...
...	9,359	2,680	...	...	...	30	...	...	...	...	2,710
...	5,878	...	...	...	1,300	...	...	...	...	...	1,300
...	7,277	...	...	...	...	...	...	...	...	...	...
...	72,701	2,680	...	...	1,300	30	...	...	100	...	4,110

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.			Extraordi	
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawls from Savings Bank (*a*).	Loans From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	52	1,098	1,150	...	...
		52	Chandausi ...	19	...	19	...	...
		53	Amroha ...	34	...	34	...	...
		54	Sambhál ...	...	3	3	...	...
	Sháhjahánpur	55	Shájahánpur ...	59	480	539	...	..
		56	Tilhár	16	13	29	...	...
	Pilibhít ...	57	Pilibhít ...	138	1,222	1,360	...	...
		58	Bisalpur ...	...	101	101	...	...
			Divisional Total ...	982	4,545	5,527	...	...
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	17	2,841	2,858	17,497	2,00,000
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...
	Bánda ...	61	Bánda	340	66	406	...	...
	Allahabad ...	62	Allahabad ...	1,984	204	2,188	...	...
	Jhánsi ...	63	Jhánsi	555	274	829	...	...
		64	Mau-Manipur ...	...	642	642	...	...
		65	Lalitpur ...	...	64	64	...	...
	Jálaun ...	66	Orai	...	...	...	...	...
		67	Kalpi	...	...	...	...	...
		68	Kunch ...	...	...	...	...	...
			Divisional Total ...	2,896	4,091	6,987	17,497	2,00,000
BENARES.	Benares ..	69	Benares ...	331	17,591	17,922	...	...
	Mirzapur ...	70	Mirzapur ...	120	1,615	1,735	...	...
		71	Chunar ...	...	522	522	...	...
	Jaunpur ...	72	Jaunpur ...	...	322	322	...	...
	Gházipur ...	73	Gházipur ...	95	...	95	...	...
	Ballia ...	74	Ballia ...	...	276	276	...	...
			Divisional Total ...	546	20,326	20,872	...	...

of Agra and Oudh, during the year ending 31*st March* 1902—(continued).

11						12	13	14	15
nary and debt.									
(*b*).	Realizations of Sinking Fund for repayment of loans (*c*).	Advances (*d*),		Deposits (*e*)	Total	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	88,777	1,12,663	0 15 11	1 2 10
...	...	...	...	...	...	38,623	51,262	1 4 11	1 8 0
...	...	...	...	...	...	26,864	37,003	0 10 3	0 10 9
...	...	...	...	...	...	26,804	30,409	0 9 11	0 10 10
...	...	...	...	821	821	1,27,444	1,55,575	0 15 4	1 10 8
...	...	...	...	90	90	25,812	57,365	0 15 7	1 5 8
...	...	...	...	...	...	60,840	81,617	1 1 11	1 13 1
...	...	...	...	...	...	8,802	11,414	0 12 5	0 14 4
...	...	...	564	1,937	2,501	7,20,581	9,62,804	0 14 9	1 3 8
...	...	...	2,725	9,000	2,29,222	7,91,217	9,52,269	2 5 4	4 0 2
...	...	...	...	...	...	15,974	18,710	0 10 11	0 13 0
...	...	...	...	...	...	26,308	31,408	0 15 3	1 2 8
...	...	500	...	2,100	2,600	4,04,141	4,34,765	1 10 8	2 8 6
...	...	...	...	127	127	62,621	75,069	0 15 3	1 2 0
...	...	...	...	...	...	17,187	22,810	0 12 8	1 0 0
...	...	...	...	...	...	18,276	34,088	0 13 6	1 9 4
...	...	20	...	...	20	10,335	12,925	0 11 4	1 3 7
...	...	...	...	...	...	17,342	23,711	1 8 3	1 11 4
...	...	...	...	...	...	20,140	30,954	1 0 9	1 4 3
...	...	520	2,725	11,227	2,31,969	13,83,541	16,36,709	1 12 5	2 12 11
...	...	...	5,373	...	5,373	4,90,862	7,80,564	2 1 2	2 6 5
...	...	...	...	...	...	68,457	73,874	0 11 7	0 13 9
...	...	...	...	...	...	8,615	10,069	0 11 4	0 13 11
...	...	...	...	...	...	51,719	67,425	0 14 6	1 3 4
...	...	...	...	...	...	38,469	50,761	0 12 5	0 15 7
...	...	...	...	...	...	12,010	17,538	0 4 5	0 12 7
...	...	...	5,373	...	5,373	6,70,132	10,00,231	1 7 0	1 11 5

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	5				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(a) Class I (articles of food or drink for men or animals).	(b) Class II (animals for slaughter).	(c) Class III (fuel, lighting and washing).	(d) Class IV (building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	20,479	31,097	4,423	3,697	1,364
	Azamgarh ...	76	Azamgarh ...	10,883	10,178	1,012	1,197	563
			Divisional Total ...	31,362	41,275	5,435	4,894	1,927
KUMAUN.	Almora ...	77	Almora ...	*3,115	2,507	1,099	83	...
	Naini Tál ...	78	Naini Tál ...	52,206	...	...	...	...
		79	Káshipur ...	3,295	...	...	...	...
		80	Haldwáni ...	2,797	...	...	...	...
			Divisional Total ...	61,413	2,507	1,099	83	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	24,421	1,50,010	19,621	25,485	24,655
	Unao ...	82	Unao ...	1,485	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	14,488	8,989	770	1,868	715
	Sítápur ...	84	Sítápur ...	24,028	8,789	908	556	884
		85	Khairabad ...	†2,433	3,956	320	286	289
	Hardoi ...	86	Hardoi ...	5,129	...	...	...	...
		87	Shahabad ...	4,848	...	...	...	...
		88	Sandila ...	4,094	7,271	376	735	291
		89	Sándi ...	1,249	...	...	...	...
		90	Pihání ...	1,200	...	...	...	...
	Kheri ...	91	Lakhimpur ...	6,426	...	...	...	...
		92	Muhamdi ...	922	...	...	...	...
			Divisional Total ...	90,723	1,79,015	21,995	28,930	26,834

* This includes an imprest of Rs. 45 excluded from the closing balance last year.
† This excludes the imprest of Rs. 100 with the Secretary which was included in the closing balance shown last year.

of Agra and Oudh during the year ending 31st March 1902—(continued).

6

Municipal rates and taxes.

Octroi (*a*)						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).
(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	Total.					
Class V (drugs, gums and spices).	Class VI (tobacco).	Class VII (cloth).	Class VIII (metals).	Composition for octroi.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,536	3,978	13,319	1,755	...	63,169	...	1,000	553	...	...
1,371	922	3,607	836	...	19,686	...	226	3,327	...	...
4,907	4,900	16,926	2,591	...	82,855	...	1,226	3,880	...	...
168	634	3,571	498	...	8,560	...	...	...	...	...
...	...	...	...	...	...	38,476	2,517	87	22,313	28,607
...	...	...	...	...	...	...	...	...	4,913	...
...	...	...	...	...	...	1,543	...	...	...	...
168	634	3,571	498	...	8,560	40,019	2,517	87	27,226	28,607
38,205	7,224	38,929	11,670	7,936	3,23,735	...	10,105	...	1,756	21,945
...	...	...	...	...	...	2,981	168	1,470	...	...
2,181	331	2,950	535	...	18,339	...	...	43	...	...
974	908	5,485	1,568	166	20,238	39	...	2,703	...	...
589	186	1,673	150	...	7,449	...	...	149	...	...
...	...	...	...	...	...	1,424	...	7,065	...	...
...	...	...	...	...	...	1,733	...	4,995	...	...
979	177	2,607	602	...	13,038	...	...	720	...	...
...	...	...	...	...	...	100	...	2,542	...	...
...	...	...	...	...	...	654	...	1,528	...	...
...	...	...	...	...	...	3,404	8	5,566	...	...
...	...	...	...	...	...	1,256	...	57	...	...
42,928	8,826	51,644	14,525	8,102	3,82,799	11,591	10,281	26,838	1,756	21,945

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Lighting rate (*g*).	Conservancy (including scavengering and latrine rates) (*h*).	Other taxes (to be specified in detail in as many			
						Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	...	...	...	...	...	...
	Azamgarh ...	76	Azamgarh ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	...
KUMAUN.	Almora ...	77	Almora ...	...	2,683	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	...	23,369	8,253	911	...	...
		79	Káshipur ...	...	...	...	...	2,722	...
		80	Haldwáni ...	...	1,080	...	...	...	...
			Divisional Total ...	...	27,132	8,253	911	2,722	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	...	...	...	...	...	...
	Unao ...	82	Unao ...	...	...	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	...	...	...	...	...	...
	Sítápur ...	84	Sítápur ...	...	...	...	...	...	...
		85	Khairabad ...	...	...	...	...	...	...
	Hardoi ...	86	Hardoi ...	...	...	...	...	...	...
		87	Shahabad ...	...	...	...	...	...	...
		88	Sandíla ...	...	...	...	...	...	...
		89	Sándi ..	...	...	...	...	...	...
		90	Pihání ...	...	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	...	...	...	...
		92	Muhamdi ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	...

of Agra and Oudh during the year ending 31st March 1902—(continued).

and taxes—(*concluded*).					7 * Realizations under Special Acts. * (NOTE.—Judicial fines under Special Acts should be credited under "Fines.")						
columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	64,722	1,592	279	...	...	...	...	1,871
...	...	...	...	23,239	243	98	...	...	...	...	341
...	...	...	...	87,961	1,835	377	...	...	...	...	2,212
...	...	...	...	11,243	92	...	...	...	...	...	92
...	...	5,401	...	1,29,934	33	...	...	...	...	...	33
...	...	...	...	7,635	1,548	...	...	...	...	...	1,548
...	...	...	...	2,623	1,312	...	...	...	...	...	1,312
...	...	5,401	...	1,51,435	2,985	...	...	...	...	...	2,985
...	...	...	...	3,57,541	1,239	5,155	...	...	...	...	6,394
...	...	...	...	4,619	993	26	...	...	...	...	1,019
...	...	...	...	18,382	891	97	...	...	...	8	996
...	...	...	...	22,980	868	96	...	...	...	...	964
...	...	...	...	7,598	644	...	...	...	...	...	644
...	...	...	...	8,489	1,588	42	...	...	...	...	1,630
...	...	...	...	6,728	638	25	...	...	...	...	663
...	...	...	...	13,758	755	5	...	...	...	...	760
...	...	...	...	2,642	1,180	...	...	...	...	...	1,180
...	...	...	...	2,182	1,283	...	...	...	...	...	1,283
...	...	...	...	8,978	933	...	...	...	...	...	933
...	...	...	...	1,313	983	...	...	...	...	...	983
...	...	...	...	4,55,210	11,995	5,446	...	...	...	8	17,449

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	Revenue derived from Municipal property					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from Medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	2,408	6,998	727	5,222	...	1,113
	Azamgarh ...	76	Azamgarh ...	344	341	729	935	...	...
			Divisional Total ...	2,752	7,339	1,456	6,157	...	1,113
KUMAUN.	Almora ...	77	Almora ...	697	491	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	6,136	119	...	...	...	420
		79	Kashipur ...	239	213	200	344	...	550
		80	Haldwáni ...	5,454	...	81	...	...	852
			Divisional Total ...	12,526	823	281	344	...	1,822
LUCKNOW.	Lucknow ..	81	Lucknow ...	5,751	1,253	17,275	1,668	661	103
	Unao ...	82	Unao	74	32	504	...	...	717
	Rae Bareli ...	83	Rae Bareli ...	949	1,347	288	436	...	4,403
	Sítápur ...	84	Sítápur ...	5,732	1,560	318	...	...	4,011
		85	Khairabad ...	1,305	18	303	...	...	8
	Hardoi ...	86	Hardoi ...	2,400	1,715	690	85	...	485
		87	Shahabad ...	3,027	101	2,778	29	...	...
		88	Sandíla ...	294	22	342	5	...	40
		89	Sándi	...	...	974	15	...	315
		90	Pihání	...	...	82	6	...	140
	Kheri ...	91	Lakhimpur ...	7,763	548	256	...	...	832
		92	Muhamdi ...	538	...	100	...	...	...
			Divisional Total ...	27,833	6,596	23,910	2,244	661	11,054

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

8

and powers apart from taxation—(*continued*).

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public crier's fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on handcarts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	..	74
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	74
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	2,218	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	2,218	...	...	...	...	...	...	...	...	...	...	...	...
...	...	25,269	...	...	...	...	...		...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	814	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	25,269	814	...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from Municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be neces					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under Municipal and other Acts (*x*).	Interest of Investments. For general purposes (*aa*).	Interest of Investments. For educational purposes (*bb*).	Interest of Investments. For medical purposes (*cc*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	...	...	336	...	...	...
	Azamgarh ...	76	Azamgarh ...	...	...	128	...	...	...
			Divisional Total ...	...	...	464	...	...	...
KUMAUN.	Almora ...	77	Almora ...	...	...	226	10	...	...
	Naini Tál ...	78	Naini Tál ...	250	2	577	...	...	...
		79	Kashipur ...	...	...	63	...	...	...
		80	Haldwáni ...	...	...	133	...	...	...
			Divisional Total ...	250	2	999	10	...	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	...	...	4,767	...	...	...
	Unao ...	82	Unao ...	...	...	153	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	...	...	212	...	...	...
	Sítápur ...	84	Sítápur ...	...	...	414	245	...	...
		85	Khairabad ...	...	...	49	32	...	...
	Hardoi ...	86	Hardoi ...	...	...	821	...	...	...
		87	Shahabad ...	...	...	180	...	...	...
		88	Sandila ...	...	...	207	3	...	...
		89	Sándi ...	...	...	56	...	...	...
		90	Piháni ...	...	...	46	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	98	783	...	...
		92	Muhamdi ...	...	...	35	...	...	...
			Divisional Total ...	...	...	7,038	1,063	...	...

of Agra and Oudh during the year ending 31st March 1902—(continued).

taxation—(*concluded*).		9									
sary)—(*concluded*).		Grants and contributions (for general and special purposes).									
		From Government.			From Local Funds.			From other sources.			
Premium on loans (*dd*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	16,878	...	...	...	690	2,015	...	...	...	...	2,705
...	2,477	...	...	...	...	...	...	...	...	...	...
...	19,355	...	...	...	690	2,015	...	...	...	...	2,705
...	1,424	...	...	...	...	...	...	...	...	...	...
...	9,722	...	...	...	...	...	...	...	...	...	...
...	1,609	...	...	...	...	...	...	...	...	...	...
...	6,520	...	...	...	...	...	...	...	...	...	...
...	19,275	...	...	...	...	...	...	...	...	...	...
...	56,747	25,000	480	...	...	...	...	...	...	...	25,480
...	1,480	...	...	...	...	...	...	...	...	...	...
...	7,635	...	...	...	1,730	...	...	...	...	...	1,730
...	12,280	460	...	...	400	...	...	446	...	...	1,306
...	1,715	...	...	...	...	...	...	...	...	...	...
...	6,196	...	...	...	...	...	...	...	...	...	...
...	6,115	...	...	...	...	...	...	...	...	...	...
...	913	...	...	...	...	...	...	...	...	...	...
...	1,360	...	...	...	...	...	...	...	...	...	...
...	274	...	...	...	...	...	...	...	...	...	...
..	11,094	...	...	...	...	...	...	...	...	...	...
...	673	...	...	...	...	...	...	...	...	...	...
...	1,06,482	25,460	480	...	2,130	...	...	446	...	...	28,516

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans. From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	637	806	1,443	...	...
	Azamgarh ...	76	Azamgarh ...	26	209	235	...	...
			Divisional Total ...	663	1,015	1,678	...	...
KUMAUN.	Almora ...	77	Almora ...	...	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	...	785	785	...	...
		79	Kashipur ...	49	12	61	...	...
		80	Haldwáni ...	...	917	917	...	...
			Divisional Total ...	49	1,714	1,763	...	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	8,108	5,000	13,108	...	...
	Unao ...	82	Unao	...	74	74	...	...
	Rae Bareli ...	83	Rae Bareli ...	74	303	377	...	...
	Sítápur ...	84	Sítápur ...	433	834	1,267	...	...
		85	Khairabad ...	...	454	454	...	...
	Hardoi ...	86	Hardoi ...	...	320	320	...	...
		87	Shahabad ...	...	43	43	...	...
		88	Sandila ...	...	20	20	...	...
		89	Sándi	...	4	4	...	...
		90	Piháni	...	6	6	...	...
	Kheri ...	91	Lakhimpur ...	...	276	276	...	...
		92	Muhamdi ...	...	9	9	...	...
			Divisional Total ...	8,615	7,343	15,958	...	...

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

11						12	13	14	15
Extraordinary and debt.									
(*b*).	Realizations of Sinking Fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	84	84	87,703	1,08,182	1 0 4	1 6 2
...	...	...	...	...	...	26,292	37,175	1 3 10	1 6 4
...	...	...	...	84	84	1,13,995	1,45,357	1 1 1	1 6 2
...	...	...	...	...	...	12,759	15,874	1 4 11	1 7 9
...	...	...	526	...	526	1,41,000	1,93,206	9 2 2	9 14 8
...	...	...	...	...	...	10,853	14,148	0 10 2	0 14 5
...	...	...	...	...	...	11,372	14,169	0 6 4	1 11 5
...	...	...	526	...	526	1,75,984	2,37,397	3 11 5	4 5 0
...	...	2,077	...	2,000	4,077	4,63,347	4,87,768	1 7 9	1 14 10
...	...	...	...	...	...	7,192	8,677	0 5 8	0 8 9
...	...	...	...	...	...	29,120	43,608	1 2 6	1 13 4
...	...	...	...	...	...	38,797	62,825	1 0 4	1 11 6
...	...	...	...	...	...	10,411	12,844	0 8 9	0 12 1
...	...	...	...	...	...	16,635	21,764	0 11 1	1 5 10
...	...	...	...	...	...	13,549	18,397	0 5 4	0 10 9
...	...	...	...	...	...	15,451	19,545	0 13 1	0 14 9
...	...	...	...	...	...	5,186	6,435	0 4 8	0 9 2
...	...	...	...	...	...	3,745	4,945	0 4 7	0 7 10
...	...	...	...	...	...	21,281	27,707	0 14 2	2 1 8
...	...	...	...	...	...	2,978	3,900	0 3 4	0 7 7
...	...	2,077	...	2,000	4,077	6,27,692	7,18,415	1 1 8	1 8 5

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	5	Municipal rates			
					Octroi			
Name of Division.	Name of Dsitrict.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(*a*) Class I (articles of food or drink for men or animals).	(*b*) Class II (animals for slaughter).	(*c*) Class III (fuel, lighting and washing).	(*d*) Class IV (building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	20,152	48,087	1,449	4,363	4,243
		94	Tánda	863	...	...	...	...
	Gonda ...	95	Gonda ...	*6,036	4,999	611	644	840
		96	Nawábganj ...	†2,009	...	...	...	...
		97	Utraula ...	313	...	...	...	...
		98	Balrámpur ...	2,289	...	...	...	...
	Bahraich ...	99	Bahraich ...	17,416	11,158	1,317	5	1,157
		100	Nánpára ...	‡1,873	4,541	633	157	284
		101	Bhinga ...	97	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	§3,142	5,943	328	427	665
	Partábgarh ...	103	Bela (Partábgarh) ...	4,523	4,296	397	512	554
	Bara Banki ...	104	Nawábganj (Bara Banki).	6,621	6,629	335	469	1,262
			Divisional Total ...	65,334	85,653	5,070	6,577	9,005
			GRAND TOTAL, 1901-1902.	14,40,685	16,85,103	1,41,048	1,84,025	2,09,086
			GRAND TOTAL, 1900-1901.	11,51,561	14,92,139	1,39,256	1,58,077	1,61,017

* The difference of Rs. 664 is due to the closing balance for last year failing to take account of Rs. 729 on account of ¼th share of nazúl income and also to a reduction of Rs. 65 in the amount of permanent advances in the hands of Municipal Officials with effect from the 1st April 1901.

† The difference of Rs. 550-4-9 is due to the ¼th share of nazúl proceeds having been excluded from the closing balance last year.

‡ This includes imprests of Rs. 20 with octroi moharrir and Rs. 30 with pound moharrir excluded from the closing balance shown last year.

§ The difference of one rupee is due to compounding the fraction of a rupee.

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

6

and taxes.

(*a*)										
(*e*) Class V (drugs, gums and spices).	(*f*) Class VI (tobacco).	(*g*) Class VII (cloth).	(*h*) Class VIII (metals).	(*i*) Composition for octroi.	Total.	Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rates (*f*).
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,564	383	7,873	3,039	480	74,481	...	...	541	...	...
...	...	...	...	...	...	...	...	...	...	...
1,281	436	3,772	853	36	13,472	...	...	...	...	...
...	...	...	...	...	...	...	...	1,971	...	...
...	...	...	...	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
2,837	1,117	6,235	2,979	...	26,805	...	...	336	...	..
776	300	3,159	441	...	10,291	...	...	...	...	...
...	...	...	...	...	...	820	51	...	...	...
600	...	1,831	846	43	10,683	...	...	390	...	...
563	126	1,093	763	61	8,365	...	288	...	...	...
1,512	422	497	1,116	27	12,269	...	247	2,947	...	...
12,133	2,784	24,460	10,037	647	1,56,366	820	586	6,185	...	...
2,20,429	87,064	4,45,443	1,30,754	25,653	31,28,330	1,78,195	51,895	1,45,773	1,08,102	2,12,051
1,86,885	75,423	3,72,962	1,03,361	14,215	27,03,335	1,30,778	59,059	1,22,338	1,06,651	2,59,786

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Other taxes (to be specified in detail in as					
				Lighting rate (*g*).	Conservancy (including scavengering and latrine erats) (*h*).	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	...	...	...	...
		94	Tánda ...	...	...	...	...	7,801	...
	Gonda ...	95	Gonda ...	...	...	...	...	...	...
		96	Nawábganj ...	...	...	...	...	1,473	...
		97	Utraula ...	...	...	...	...	1,907	...
		98	Balrámpur ...	...	...	...	...	4,619	...
	Bahraich ...	99	Bahraich ...	...	...	...	...	..	...
		100	Nánpára ...	...	...	...	...	...	...
		101	Bhinga ...	...	...	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	...	...	...	...	...	...
	Partábgarh ...	103	Bela (Partábgarh) ...	...	...	...	...	...	...
	Bara Banki ...	104	Nawábganj (Bara Banki).	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	15,800	...
			GRAND TOTAL, 1901-1902.	...	47,434	9,932	911	40,737	2,41,171
			GRAND TOTAL, 1900-1901.	...	46,277	7,993	855	39,537	2,60,700

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

taxes—(*concluded*).					7						
					* Realizations under Special Acts.						
					* (NOTE.—Judicial fines under Special Acts should be credited under "Fines.")						
many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	75,022	729	491	...	...	...	120	1,340
...	...	...	...	7,801	387	32	...	...	...	...	419
...	...	...	...	13,472	1,551	80	...	...	...	...	1,631
...	...	...	...	3,444	507	...	...	...	...	...	507
...	...	...	...	1,907	1,025	...	...	...	...	...	1,025
...	...	...	...	4,619	1,557	26	...	...	...	...	1,583
...	...	...	...	27,141	3,201	88	...	...	...	...	3,289
...	...	...	...	10,291	2,408	...	...	...	...	...	2,408
...	...	...	...	871	1,660	...	...	...	...	...	1,660
...	...	...	...	11,073	541	...	...	...	...	...	541
...	...	...	...	8,653	475	78	...	...	...	45	598
...	...	...	...	15,463	396	210	...	...	...	...	606
...	...	...	...	1,79,757	14,437	1,005	...	...	...	165	15,607
70,066	24,917	12,016	515	42,72,045	70,941	26,652	...	1,099	492	448	99,632
76,372	16,367	12,075	...	38,42,123	72,780	22,029	...	1,105	470	...	96,384

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4						
				Revenue derived from Municipal					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	4,631	107	5,179	...	...	228
		94	Tánda ...	247	37	675	...	...	369
	Gonda ...	95	Gonda ...	3,345	68	733	...	...	470
		96	Nawábganj ...	2,971	12	829	...	...	241
		97	Utraula ...	89	12	162	43	...	...
		98	Balrámpur ...	67	...	210	...	...	280
	Bahraich ...	99	Bahraich ...	1,132	477	1,170	...	...	103
		100	Nánpára ...	140	37	17	...	...	65
		101	Bhinga ...	85	...	40	...	...	33
	Sultánpur ...	102	Sultánpur ...	2,188	1,221	341	21	...	2,286
	Partabgarh ...	103	Bela (Partábgarh) ...	257	485	163	...	...	1,067
	Bara Banki ...	104	Nawábganj (Bara Banki).	4,331	1,206	1,359	2	...	914
			Divisional Total ...	19,483	3,662	10,878	66	...	6,056
			GRAND TOTAL, 1901-1902.	3,34,288	53,388	1,42,984	26,011	1,146	1,23,648
			GRAND TOTAL, 1900-1901.	2,76,504	49,361	1,27,594	21,865	699	1,71,733

of Agra and Oudh during the year ending 31*st March* 1902—(continued).

8

property and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public crier's fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand-carts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,995	...	..	..	...	...	...	...	...	...	...	267
...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
...	...	...	1,995	...	...	...	...	...	...	...	...	...	...	280
...	48	1,27,184	10,809	298	...	308	39	13	618	1,555	482	...	29	3,801
158	29	41,181	15,428	...	16	449	125	11	712	21	242	...	17	120

STATEMENT No. II.—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from Municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under Municipal and other Acts (*x*).	Interest of Investments.		
							For general purposes (*aa*).	For educational purposes (*bb*).	For medical purpose (*cc*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	1,002	...	...	...
		94	Tánda ...	...	...	368	...	...	...
	Gonda ...	95	Gonda ...	...	...	93	...	...	...
		96	Nawábganj ...	...	...	...	55	...	...
		97	Utraula ...	...	...	37	...	...	...
		98	Balrámpur ...	...	...	46	...	...	...
	Bahraich ...	99	Bahraich ...	...	...	191	112	...	...
		100	Nánpára ...	...	...	113	175	...	...
		101	Bhinga ...	...	...	24	105	...	...
	Sultánpur ...	102	Sultánpur ...	...	...	231	...	...	...
	Partábgarh ...	103	Bela (Partábgarh) ...	...	...	108	...	...	...
	Bara Banki ...	104	Nawábganj (Bara Banki).	...	...	238	...	...	...
			Divisional Total ...	...	...	2,451	447	...	...
			GRAND TOTAL, 1901-1902.	250	3,329	49,168	12,700	24	297
			GRAND TOTAL, 1900-1901.	264	496	42,962	9,003	24	297

of Agra and Oudh, during the year ending 31*st March* 1902—(continued).

		9									
taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary)—(*concluded*)		From Government.			From Local Funds.			From other sources.			Total.
Premium on loans (*dd*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	13,409	855	...	...	1,460	...	...	...	...	...	2,315
...	1,696	...	...	...	200	...	...	...	...	...	200
...	4,709	...	...	...	...	...	...	...	...	...	...
...	4,108	...	...	...	...	...	...	...	...	...	...
...	343	...	...	...	...	...	...	...	...	...	...
...	603	...	...	...	...	...	...	...	...	...	...
...	3,185	...	...	...	...	...	...	...	...	...	...
...	547	...	...	...	...	...	...	...	...	...	...
...	287	...	...	...	...	...	...	...	...	...	...
...	6,288	...	...	...	...	...	...	260	...	...	260
...	2,080	...	...	...	...	...	...	...	...	...	...
...	8,063	...	...	...	1,330	...	...	...	...	...	1,330
...	45,318	855	...	...	2,990	...	...	260	...	...	4,105
...	8,92,417	78,205	623	6,700	31,861	3,539	490	3,982	100	200	1,25,700
...	7,59,311	36,726	636	500	19,408	3,243	...	2,376	100	490	63,479

STATEMENT No. II—*Showing the income of the Municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				
Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans — From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	313	313	...	...
		94	Tánda	...	...	...	...	...
	Gonda ...	95	Gonda	12	108	120	...	...
		96	Nawábganj ...	...	75	75	...	...
		97	Utraula ...	...	...	...	...	...
		98	Balrámpur ...	...	18	18	...	...
	Bahraich ...	99	Bahraich ...	55	331	386	...	...
		100	Nánpára ...	...	7	7	...	...
		101	Bhinga... ...	...	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	82	72	154	...	...
	Partábgarh ...	103	Bela (Partábgarh) ...	...	...	...	...	..
	Bara Banki ...	104	Nawábganj (Bara Banki).	2	31	33	...	...
			Divisional Total ...	151	955	1,106	...	...
			GRAND TOTAL, 1901-1902.	17,487	54,741	72,228	17,497	2,09,000
			GRAND TOTAL, 1900-1901.	82,819	91,561	1,74,380	...	1,90,000

of Agra and Oudh during the year ending 31*st March* 1902—(concluded).

11						12	13	14	15
Extraordinary and debt.									
(*b*).		Advances (*d*).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (*c*).	Permanent.	Other.	Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	92,399	1,12,551	1 0 0	1 3 8
...	...	...	...	...	...	10,116	10,979	0 6 3	0 8 2
...	...	...	...	...	...	19,932	25,968	0 13 8	1 4 2
...	...	...	...	...	...	8,134	10,143	0 7 10	1 2 6
...	...	...	...	...	...	3,275	3,588	0 4 6	0 7 9
...	...	...	...	...	...	6,823	9,112	0 4 5	0 6 6
...	...	...	...	...	...	34,001	51,417	0 15 11	1 3 11
...	...	...	...	...	...	13,253	15,126	0 15 10	1 4 0
...	...	...	...	...	...	2,818	2,915	0 2 4	0 7 7
...	...	...	...	...	...	18,316	21,458	1 2 7	1 14 8
...	...	...	...	...	...	11,331	15,854	1 1 3	1 6 7
...	...	...	...	...	...	25,495	32,116	1 0 9	1 12 2
...	...	...	...	...	...	2,45,893	3,11,227	0 13 3	1 2 1
...	...	2,635	9,348	20,329	2,58,809	57,20,831	71,61,516	1 4 5	1 11 4
...	...	...	11,801	12,782	2,14,583	51,50,260	63,01,821	1 2 8	1 9 0

STATEMENT No. III.

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of Land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun	1	Dehra ...	3,160	7,137	...	...	331	...	10,628
		2	Mussoorie ...	2,446	7,461	240	267	11	...	10,425
	Saháranpur	3	Saháranpur ...	4,688	5,522	...	...	5	30	10,245
		4	Hardwár Union	1,266	2,777	...	...	...	...	4,043
		5	Deoband ...	649	2,130	...	...	...	...	2,779
		6	Rurki ...	1,063	3,665	...	...	365	...	5,093
	Muzaffarnagar.	7	Muzaffarnagar	770	3,375	...	...	...	...	4,145
		8	Kandhla ...	387	999	...	...	10	...	1,396
		9	Kairana ...	742	1,695	...	...	15	...	2,452
	Meerut ...	10	Meerut ...	2,704	22,681	...	...	...	...	25,385
		11	Ghaziabad ...	566	1,783	...	...	54	...	2,403
		12	Sháhdara ...	169	285	...	...	...	...	454
		13	Baraut ...	112	1,097	...	...	261	...	1,470
		14	Baghpat ...	148	1,096	...	...	55	...	1,299
		15	Hapur ...	749	2,763	...	...	...	...	3,512
		16	Pilkhua ...	170	532	...	...	5	...	707
		17	Sardhana ...	357	1,752	...	...	...	...	2,109
		18	Mawana ...	213	413	...	...	...	...	626
	Bulandshahr	19	Bulandshahr ...	576	2,192	...	...	115	...	2,883
		20	Anúpshahr ...	143	1,835	...	...	...	...	1,978
		21	Khurja ...	498	3,498	...	...	...	...	3,996
		22	Sikandarabad...	361	2,449	...	...	12	52	2,874
	Aligarh ...	23	Koil (Aligarh)	3,556	5,227	...	...	...	500	9,283
		24	Hathras ...	1,968	4,626	...	...	...	200	6,794
		25	Atrauli ...	547	2,225	...	...	...	...	2,772
		26	Sikandra Rao...	431	1,227	...	...	...	...	1,658
			Divisional Total	28,439	90,442	240	267	1,239	782	1,21,409

United Provinces of Agra and Oudh during the year ending 31st March 1902.

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts). (*c*).	Rewards for destruction of wild animals and snakes. (*d*).	Total.	Capital outlay. (*a*). (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*c*).	Hospitals and Dispensaries. (*d*)	Vaccination. (*e*).	Markets and slaughter houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,909	2,536	...	4,445	2,512	821	321	...	8,826	2,554	146	6,026
...	3,211	3,336	...	6,547	7,787	13,596	2,498	213	25,162	1,610	256	47
...	2,613	8,523	8	11,144	...	...	272	1,134	20,291	4,407	293	832
...	722	5,110	...	5,832	...	36	...	2,896	8,529	1,027	120	1,179
...	666	3,393	...	4,059	...	...	...	33	3,246	396	123	...
...	604	1,820	...	2,424	...	15	...	822	5,427	711	123	27
...	789	2,889	...	3,678	...	141	44	1,013	7,176	1,688	205	106
...	249	1,143	...	1,392	...	...	200	25	1,264	542	195	...
...	326	2,405	...	2,731	...	...	...	314	3,462	730	218	72
...	2,621	10,580	...	13,201	...	20,844	...	7,994	17,090	5,184	318	...
...	590	1,540	...	2,130	...	39	1,467	40	2,649	779	144	19
...	93	734	...	827	...	...	...	12	408	61	102	...
...	173	1,060	...	1,233	...	18	196	72	1,251	478	133	...
...	244	916	...	1,160	...	...	...	...	1,126	472	122	9
...	546	2,266	37	2,849	...	80	715	670	3,927	682	241	...
...	138	868	...	1,006	...	12	...	106	655	112	122	1
...	400	2,026	1	2,427	...	183	1,440	...	2,220	648	89	...
...	157	988	...	1,145	...	...	...	...	1,129	544	133	...
...	807	2,780	7	3,594	8	11	1,177	403	5,618	1,055	198	120
...	116	1,555	...	1,671	...	...	...	...	2,254	142	131	3
...	2,578	5,338	4	7,920	...	84	240	617	8,836	1,172	140	301
...	804	2,699	...	3,503	...	72	351	228	4,115	683	133	23
...	3,998	10,146	35	14,179	...	...	3,310	3,369	23,865	3,203	271	9,031
...	1,428	5,998	...	7,426	...	75	100	3,826	6,708	1,320	232	123
...	304	1,800	...	2,104	127	...	1,636	...	2,921	508	163	130
...	518	1,363	...	1,881	...	38	...	38	2,747	338	160	34
...	26,604	83,812	92	1,10,508	10,434	36,065	14,017	23,825	1,70,902	31,046	4,511	18,083

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	7										
				Public health and convenience—(*concluded*).										
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Pounds. (*g*).	Dâk Bungalows and *sarais*. (*h*).	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*).	Public Works. (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores. (4).	Recreation flats. (5).	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun.	1	Dehra ...	228	52	...	...	24	360	1,526	1,481	...	...	24,877
		2	Mussoorie ...	44	...	173	...	92	1,320	4,517	12,959	221	...	70,495
	Saharanpur.	3	Saháranpur...	251	185	674	...	65	655	104	10,636	...	...	39,799
		4	Hardwár Union.	56	12	362	...	96	240	820	2,369	...	...	17,742
		5	Deoband ...	152	60	...	...	23	225	...	1,050	...	...	5,308
		6	Rurki ...	69	326	272	...	12	462	10	3,490	42	...	11,808
	Muzaffarnagar.	7	Muzaffarnagar	297	...	326	...	112	363	247	104	...	...	11,822
		8	Kandhla ...	92	...	54	...	60	98	23	400	...	...	2,953
		9	Kairana ...	153	...	72	...	59	204	...	770	...	...	6,054
	Meerut	10	Meerut ...	155	121	3,871	...	14	1,773	502	14,231	...	...	72,097
		11	Ghâziabad ...	113	...	441	...	...	120	533	1,030	...	...	7,374
		12	Shâhdara ...	82	...	...	...	...	...	...	...	...	...	665
		13	Baraut ...	79	27	...	...	4	36	...	494	...	...	2,788
		14	Baghpat ...	65	...	132	...	...	60	299	642	...	...	2,927
		15	Hapur ...	90	...	67	...	190	110	...	1,190	...	...	7,962
		16	Pilkhua ...	89	...	...	...	3	36	...	330	...	...	1,466
		17	Sardhana ...	67	...	128	...	...	110	...	1,604	...	...	6,489
		18	Mawana ...	73	...	...	...	...	...	...	142	...	...	2,021
	Bulandshahr.	19	Bulandshahr	98	...	280	...	18	194	1,415	823	...	...	11,418
		20	Anúpshahr ...	312	117	...	...	14	...	...	...	...	...	2,973
		21	Khurja ...	158	...	286	...	72	180	...	1,382	...	...	13,468
		22	Sikandrabad	122	32	132	...	27	343	32	831	...	...	7,124
	Aligarh	23	Koil (Aligarh)	320	...	1,268	...	427	97	254	12,474	...	...	57,889
		24	Hathras ...	218	...	...	...	93	462	345	5,930	16	...	19,448
		25	Atrauli ...	139	...	234	...	47	120	11	671	...	...	6,757
		26	Sikandra Rao	187	100	95	...	36	113	...	362	...	...	4,248
			Divisional Total	3,709	1,032	8,867	...	1,488	7,681	10,638	75,395	279	...	4,17,972

United Provinces of Agra and Oudh during the year ending 31st March 1902—(continued).

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans. (a).				Other items (to be specified in detail in as many column as may be necessary). (d).					
Schools and Colleges. (a).	Contributions. (b).	Libraries, museums, menageries, &c. (c).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (b).	Actual cost of works done for private individuals. (c).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
620	30	100	750	...	...	3,275	...	...	27	293	...	98	368	...
837	...	...	837	3,712	...	4,277	...	...	1,971	...	...	315	70	225
1,708	1,038	120	2,866	...	...	...	...	80	91	...	100	...	843	98
1,032	207	...	1,239	...	...	...	...	...	533	...	11,245	54	125	...
877	205	...	1,082	...	...	...	...	...	26	7	...	...	93	...
...	1,275	...	1,275	1,613	...	...	...	...	2	...	...	25	69	75
1,131	426	...	1,557	100	...	...	...	...	...	14	...	...	108	...
839	68	...	907	...	...	...	...	...	...	...	...	...	53	...
814	184	...	998	...	...	...	...	...	...	...	...	...	...	...
8,501	707	1,200	10,408	57,600	...	27,280	...	...	77	....	...	477	362	3,828
731	95	50	876	52	...	...	...	...	50	...	...	...	...	...
60	50	...	110	...	...	...	...	...	...	...	...	...	...	...
371	63	...	434	5	...	...	...	...	...	...	...	...	...	15
288	59	...	347	...	...	...	...	...	...	...	...	...	27	...
2,271	140	100	2,511	10	...	...	...	...	...	...	...	...	82	...
144	51	...	195	...	...	...	...	...	...	...	...	...	27	...
126	113	100	339	...	...	...	...	...	...	...	...	...	57	...
110	77	...	187	...	...	...	...	...	...	...	...	...	42	...
1,024	476	...	1,500	...	...	...	...	...	...	...	...	...	92	...
239	100	...	339	...	...	...	...	...	...	...	...	...	39	...
367	1,035	...	1,402	...	...	...	...	...	...	...	...	...	...	...
794	190	...	984	...	...	...	...	...	4	...	...	...	84	...
3,872	1,000	...	4,872	2,361	...	302	...	...	120	...	...	...	324	128
2,768	416	...	3,184	...	...	...	...	...	...	...	...	108	...	...
692	96	...	788	...	...	...	...	...	...	...	...	33	...	...
520	100	...	620	...	...	...	...	52	...	...	...	24	...	...
30,736	8,201	1,670	40,607	65,453	...	35,134	...	132	2,901	314	11,345	1,134	2,865	4,369

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	10									
				Miscellaneous —									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of district.	Serial number of Municipality	Name of Municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Government share of nazúl proceeds.	Band contribution.	Forest establishment
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	...	25	...	...	12	...	...	88	...	...
		2	Mussoorie ...	...	...	...	...	...	...	...	...	500	...
	Saháranpur	3	Saháranpur ...	...	...	...	...	...	...	...	...	...	...
		4	Hardwár Union	...	...	...	...	...	...	...	...	...	...
		5	Deoband ...	4	...	...	...	...	...	...	...	...	...
		6	Rurki ...	4	...	...	...	...	...	...	...	...	...
	Muzaffarnagar.	7	Muzaffarnagar...	...	...	...	...	...	...	...	...	...	...
		8	Kandhla ...	...	...	...	...	...	...	...	...	...	...
		9	Kairana ...	...	...	...	...	...	...	...	...	...	...
	Meerut ...	10	Meerut ...	...	16	...	...	15	...	...	...	...	...
		11	Gháziabad ...	...	...	...	...	3	...	...	..	...	...
		12	Sháhdara ...	...	...	...	...	...	...	...	...	...	...
		13	Baraut ...	...	...	...	...	...	...	...	...	...	...
		14	Baghpat ...	...	...	...	...	...	...	...	...	...	...
		15	Hapur ...	....	...	...	...	...	...	...	...	...	...
		16	Pilkhua ...	...	...	...	...	...	...	...	...	...	...
		17	Sardhana ...	...	...	...	...	...	...	...	...	...	...
		18	Mawana ...	...	..	...	...	...	...	...	...	...	...
	Bulandshahr	19	Bulandshahr ...	...	...	...	...	5	...	...	235	...	...
		20	Anúpshahr ...	...	...	...	...	...	...	...	...	...	...
		21	Khurja ...	...	...	...	...	...	...	...	...	...	...
		22	Sikandrabad ...	...	...	...	...	...	...	...	...	...	..
	Aligarh ...	23	Koil 'Aligarh)...	...	...	...	...	...	...	...	...	...	...
		24	Hathras ...	...	...	...	...	...	...	...	...	...	...
		25	Atrauli ...	...	...	...	...	...	...	...	...	...	...
		26	Sikandra Rao...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	8	41	...	...	35	...	...	323	500	...

United Provinces of Agra and Oudh during the year ending 31st March 1902—(continued).

				11								12	13
(*concluded*).				Extraordinary and debt.									
ecessary). (*d*).—(*concluded*).				Investments. (*a*).				Advances. (*d*).					
Firing station gun.	Printing charges.	Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	210	346	4,742	...	...	...	1,961	...	...	...	1,961	34,705	82,108
219	1,200	1,805	10,582	...	...	...	5,220	31	...	845	6,096	23,292	1,31,986
154	1,949	766	4,081	...	36	...	...	...	...	1,000	1,036	41,768	1,10,939
...	959	296	13,212	...	...	...	...	...	...	...	...	37,044	79,112
...	509	602	1,241	...	...	...	...	...	...	...	...	6,895	21,364
...	447	20	642	...	...	...	...	15	50	...	65	10,335	33,255
...	716	1	839	...	...	...	...	...	...	...	...	9,059	31,200
...	293	...	346	...	...	...	...	...	...	...	...	3,769	10,763
...	754	...	754	...	...	...	...	...	...	...	...	9,289	22,278
...	2,176	540	34,771	...	...	...	15,872	100	...	...	15,972	35,214	2,64,648
...	496	6	555	...	...	...	...	...	10	...	10	15,053	28,453
...	...	22	22	...	...	...	...	...	...	...	...	721	2,799
...	359	...	374	...	...	...	...	...	...	...	...	3,444	9,748
...	258	...	285	...	...	...	...	...	...	...	...	2,101	8,119
...	625	...	707	...	...	...	...	...	...	...	...	21,144	38,695
...	...	...	27	...	...	...	...	...	...	...	...	429	3,830
...	723	16	796	...	...	...	...	...	...	...	...	1,307	13,467
...	...	17	59	...	...	...	...	...	...	...	...	1,005	5,043
...	641	60	1,033	...	...	...	...	...	...	...	...	10,207	30,635
...	309	...	348	...	...	...	...	...	...	...	...	7,531	14,840
...	941	154	1,095	...	...	...	...	...	...	...	...	20,883	48,764
...	565	...	653	...	...	...	...	...	...	...	...	9,997	25,135
...	2,446	962	4,282	...	...	...	1,052	454	...	...	1,506	17,273	1,11,645
...	2,011	813	2,932	...	...	...	...	...	...	...	...	16,894	56,678
...	111	76	220	...	...	...	...	...	...	...	...	9,398	22,039
...	310	3	389	...	...	...	...	...	...	...	...	4,136	12,932
373	19,008	6,505	84,987	...	36	...	24,105	600	60	1,845	26,646	3,52,893	12,20,475

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of Land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	3,667	6,779	...	82	22	...	10,550
		28	Brindaban ...	380	3,132	...	...	5	30	3,547
		29	Kosi ...	1,117	2,300	...	...	...	...	3,417
	Agra ...	30	Agra ...	27,543	28,216	...	...	423	159	56,341
		31	Fatehpur-Sikri,	335	1,590	...	...	182	21	2,128
		32	Firozabad ...	663	2,408	...	...	...	34	3,105
	Farrukhabad,	33	Fatehgarh-*cum*-Farrukhabad.	1,688	5,512	...	...	22	...	7,222
	Mainpuri ...	34	Mainpuri ...	1,489	2,229	...	470	...	...	4,188
	Etáwah ...	35	Etáwah ...	7,112	136	...	...	...	...	7,248
	Etah ...	36	Etah ...	706	1,749	...	...	75	...	2,530
		37	Soron ...	649	3,090	...	206	62	...	4,007
		38	Ká-ganj ...	1,026	2,557	...	479	10	...	4,072
		39	Marehra ...	165	1,054	...	...	...	...	1,219
		40	Jalesar ...	304	1,883	...	...	...	27	2,214
			Divisional Total	46,844	62,635	...	1,237	801	271	1,11,788
ROHILKHAND.	Bareilly ...	41	Bareilly ...	6,708	9,954	...	...	283	...	16,945
	Bijnor ...	42	Bijnor ...	522	1,945	...	2	5	4	2,478
		43	Chandpur ...	344	937	...	...	100	...	1 381
		44	Dhampur ...	510	853	...	...	24	...	1,387
		45	Nagina ...	1,118	2,775	...	...	9	21	3,923
		46	Najibabad ...	678	1,796	...	...	20	126	2,620
	Budaun ...	47	Budaun ..	3,591	4,901	...	...	...	...	8,492
		48	Bilsi ...	74	180	...	...	21	50	325
		49	Ujhani ..	96	188	...	...	...	...	284
		50	Sahaswan ...	321	425	...	...	10	...	756
	Moradabad ...	51	Moradabad ...	2,693	7,751	...	...	33	192	10,669
		52	Chandausi ...	1,529	3,716	...	...	31	36	5,312
		53	Amroha ...	2,125	4,199	...	...	7	...	6,331
		54	Sambhal ...	532	3,233	...	...	...	...	3,765
	Sháhjahánpur	55	Sháhjahánpur...	7,026	8,135	...	115	25	...	15,301
		56	Tilhar ...	2,626	2,611	...	...	...	...	5,237
	Pilibhít ...	57	Pilibhít ...	2,598	4,188	...	...	90	...	6,876
		58	Bisalpur ...	428	1,109	...	...	...	...	1,537
			Divisional Total	33,519	58,896	...	117	658	429	93,619

United Provinces of Agra and Oudh during the year ending 31st March 1902—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, Repairs, &c). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c). (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts). (*c*).	Rewards for destruction of wild animals and snakes. (*d*).	Total.	Capital outlay. (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and Latrines. (*c*).	Hospitals and Dispensaries. (*d*).	Vaccination. (*e*).	Markets and slaughter-houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,309	10,216	...	13,525	...	72	...	58	19,194	2,521	290	2,533
...	945	4,191	...	5,136	...	...	...	98	5,464	1,154	165	...
...	599	1,764	...	2,363	...	...	...	4	3,227	387	128	718
148	5,642	28,201	...	33,991	12,111	68,956	...	5,268	81,591	15,492	1,198	6,550
...	147	936	...	1,083	...	36	...	...	1,342	400	168	...
...	716	1,957	...	2,673	...	193	...	563	3,350	1,140	203	...
...	1,089	10,186	81	11,356	...	5	2,349	860	11,948	3,204	328	24
...	647	2,545	...	3,192	...	...	...	...	4,377	1,070	151	...
...	2,096	5,493	...	7,589	...	...	5,161	1,038	10,899	1,894	200	58
15	915	1,593	10	2,533	...	...	8,992	4	2,523	1,315	164	119
...	975	2,222	...	3,197	...	...	664	14	3,354	723	133	17
...	1,179	2,380	...	3,559	...	...	200	50	3,754	572	163	...
...	142	896	...	1,038	...	28	...	...	1,224	400	130	...
...	818	2,001	...	2,819	...	15	3,000	...	2,078	652	133	...
163	19,219	74,581	91	94,054	12,111	69,305	20,366	7,957	1,54,325	30,924	3,554	10,019
2	6,299	25,391	14	31,706	301	359	15,386	2,764	30,671	6,158	496	2,424
...	714	1,730	4	2,448	...	78	...	83	3,593	716	220	31
...	436	1,449	7	1,892	...	...	...	22	1,766	464	151	...
...	559	932	2	1,493	...	16	...	191	1,653	450	124	...
...	800	2,381	...	3,181	...	97	138	112	3,359	988	224	56
...	911	3,753	1	4,665	933	65	...	...	3,118	731	131	...
7	2,209	4,846	...	7,062	...	694	...	869	12,249	3,553	250	1,455
...	140	874	...	1,014	27	...	32	...	990	232	105	52
...	253	858	...	1,111	...	6	...	...	1,459	177	102	247
...	520	1,862	...	2,382	...	...	142	...	2,751	872	135	300
...	5,725	9,222	...	14,947	...	40	3,692	...	24,663	4,653	486	227
...	1,934	4,305	...	6,239	...	92	...	424	6,773	1,662	275	245
...	1,086	4,277	...	5,363	...	...	...	954	4,965	1,366	260	1,270
...	1,522	3,520	...	5,042	...	...	...	135	4,927	1,208	238	...
...	3,562	15,051	...	18,613	...	161	152	46	32,243	6,300	481	2,237
...	1,061	3,091	...	4,152	...	101	...	362	7,692	782	151	16,828
...	2,586	4,977	...	7,563	...	8	1,029	1,239	12,558	2,076	165	886
...	333	1,240	...	1,573	...	...	...	...	1,570	151	118	14
9	30,650	89,759	28	1,20,446	1,261	1,717	20,571	7,201	1,57,000	32,539	4,112	26,272

STATEMENT No. III —*Showing the Expenditure of the Municipalities in the*

1	2	3	4	7										
				Public Health and Convenience – (*concluded.*)										
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*).	Dâk Bungalows and *Sarais.* (*h*).	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*).	Public Works. (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores. (4).	Recreation flats. (5).	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra...	27	Muttra ...	123	...	2,496	...	116	678	2,371	2,728	424	...	33,304
		28	Brindaban ...	100	19	...	...	8	91	135	915	...	...	8,149
		29	Kosi ...	334	299	...	...	24	120	936	720	...	...	6,897
	Agra ...	30	Agra ...	461	...	2,026	...	568	5,520	5,379	25,755	...	...	2,30,875
		31	Fatehpur-Sikri	50	79	...	...	...	96	...	...	...	...	2,171
		32	Firozabad ...	169	...	175	...	...	180	174	668	...	...	6,815
	Farrukhabad.	33	Fatehgarh-*cum*-Farrukhabad.	77	...	1,424	...	161	278	1,653	4,746	500	...	27,557
	Mainpuri...	34	Mainpuri ...	99	90	...	...	5	240	275	593	...	...	6,900
	Etáwah ...	35	Etáwah ...	267	...	1,448	...	191	120	...	6,615	...	...	27,891
	Etah ...	36	Etah ...	281	48	48	...	24	204	...	1,219	...	...	14,941
		37	Soron ...	222	83	48	...	24	180	12	2,105	...	...	7,579
		38	Kásganj ..	141	120	60	...	24	360	623	1,125	...	...	7,192
		39	Marehra ...	217	...	...	...	24	...	...	66	...	...	2,089
		40	Jalesar ...	340	...	120	...	24	120	300	845	...	...	7,627
			Divisional Total	2,881	738	7,845	...	1,193	8,187	11,858	48,100	624	...	3,89,987
ROHILKHAND.	Bareilly ...	41	Bareilly ...	34	889	6,845	...	932	...	1,226	33,449	...	...	1,01,934
	Bijnor ...	42	Bijnor ...	128	194	54	...	49	274	572	2,054	...	...	8,046
		43	Chandpur ...	41	...	...	...	30	48	355	596	...	...	3,473
		44	Dhampur ...	65	...	113	...	48	120	464	570	181	...	3,995
		45	Nagina ..	98	...	24	...	18	...	72	719	19	...	5,924
		46	Najibabad ...	67	...	420	...	30	...	42	...	95	...	5,632
	Budaun	47	Budaun ...	628	2,483	76	...	114	...	...	3,601	...	...	25,972
		48	Bilsi ...	135	25	...	...	24	...	...	193	...	...	1,815
		49	Ujhani ...	134	34	...	...	20	24	15	150	...	...	2,368
		50	Sahaswan ...	180	103	...	...	24	...	3,046	655	...	...	8,208
	Moradabad.	51	Moradabad ...	252	162	368	...	146	12	325	9,432	242	...	44,700
		52	Chandausi ...	137	545	90	...	43	325	144	3,804	...	...	14,559
		53	Amroha ...	146	...	98	...	10	161	205	1,414	...	...	10,849
		54	Sambhal ...	253	...	129	...	41	...	583	944	...	...	8,458
	Sháhjahánpur.	55	Sháhjahánpur...	285	583	2,840	...	36	1,061	4,098	15,403	20	...	65,946
		56	Tilhar ...	226	..	125	...	12	398	2,430	753	...	...	29,860
	Pilibhít	57	Pilibhít ...	278	...	2,046	...	96	...	...	4,526	...	...	24,907
		58	Bisalpur ...	139	...	...	...	24	48	1,292	509	...	...	3,865
			Divisional Total	3,226	5,018	13,228	...	1,697	2,471	14,869	78,772	557	...	3,70,511

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(continued.)

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on Loans. (*a*).				Other items (to be specified in detail in as many columns as may be necessary.) (*d*).					
Schools and Colleges. (*a*).	Contributions. (*b*).	Libraries, museums, menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*).	Actual cost of works done for private individuals. (*c*).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,373	1,323	36	3,732	500	...	...	...	...	...	...	...	...	...	...
1,832	330	...	2,162	...	...	...	...	...	...	...	...	...	105	...
476	88	...	564	...	...	...	...	...	...	...	...	...	...	...
7,874	655	...	8,529	26,550	...	47,835	...	...	278	2,790	...	1,401	811	9,186
...	56	...	56	...	...	...	...	...	...	...	...	...	...	...
1,715	156	...	1,871	...	...	...	...	...	...	...	...	...	92	...
1,059	3,171	614	4,844	300	...	...	...	...	...	...	...	...	344	891
797	595	...	1,392	...	...	...	...	...	7	...	...	...	87	...
1,657	1,364	...	3,021	...	...	...	...	...	...	...	...	103	...	...
598	75	...	673	...	...	140	...	...	...	...	...	...	40	7
685	60	...	745	...	...	...	...	...	...	...	...	...	56	...
1,164	227	...	1,391	...	...	...	...	...	...	...	...	45	91	147
241	63	...	304	...	...	...	...	...	...	...	...	10	40	...
501	180	...	681	...	...	...	...	...	...	...	300	...	85	...
20,972	8,343	650	29,965	27,350	...	47,975	...	...	285	2,790	300	1,559	1,751	10,231
10,132	2,950	750	13,832	...	...	...	...	1,200	122	200	...	225	540	666
558	400	5	963	...	...	...	...	...	...	...	...	...	81	...
510	127	5	642	...	...	...	...	...	...	...	...	...	58	1
117	214	5	336	...	...	...	...	...	...	...	...	...	32	...
386	261	5	652	188	...	...	...	...	...	...	...	...	...	...
1,037	202	...	1,239	224	...	...	...	...	31	...	...	...	90	...
2,800	829	...	3,629	...	...	...	...	269	95	17	...	180	180	546
130	61	...	191	...	...	...	...	...	...	...	...	4	30	...
319	78	...	397	...	...	...	...	...	33	...	...	1	38	...
798	163	...	961	...	...	...	...	...	16	...	...	...	...	...
2,082	1,689	...	3,771	93	...	...	...	...	29	318	...	...	346	...
2,916	293	...	3,209	443	...	...	...	...	47	...	...	...	118	...
1,564	367	...	1,931	...	...	...	...	...	...	...	...	...	184	30
1,368	388	...	1,756	405	...	...	...	...	...	...	...	71	245	...
4,224	1,472	...	5,696	1,000	...	...	...	...	304	...	...	180	390	...
1,100	144	...	1,244	...	...	...	...	...	...	...	...	...	88	...
7,339	585	...	7,924	76	...	...	...	...	51	...	...	72	168	18
107	286	...	393	...	...	...	...	...	...	...	...	...	70	...
37,487	10,509	770	48,766	2,429	...	...	...	1,469	728	535	...	733	2,658	1,261

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	10									
				Miscellaneous—									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazul land.	Government share of nazul proceeds	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	...	...	...	...	...	...	...	...	...	...
		28	Brindaban ...	...	...	...	...	...	...	...	...	...	...
		29	Kosi ...	...	...	...	...	...	...	...	464	...	...
	Agra ...	30	Agra ...	...	...	...	...	...	...	...	491	...	...
		31	Fatehpur-Sikri	...	...	...	...	...	...	...	...	...	...
		32	Firozabad ...	...	...	...	...	...	...	...	...	...	...
	Farrukhabad...	33	Fatehgarh-*cum*-Farrukhabad.	...	...	...	...	...	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	...	...	...	...	...	...	...	...
	Etáwah ...	35	Etáwah ...	...	...	..	...	...	...	...	...	...	...
	Etah ...	36	Etah ...	...	...	...	...	...	...	...	...	...	...
		37	Soron ...	...	...	...	...	...	...	...	...	...	...
		38	Kasganj ...	35	...	...	...	...	...	...	...	...	...
		39	Marehra ...	...	...	...	...	...	...	...	...	...	...
		40	Jalesar ...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	35	...	...	...	...	...	...	955	...	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	53	...	...	104	...	116	...	...	...
	Bijnor ...	42	Bijnor ...	10	...	...	...	...	...	...	...	...	...
		43	Chandpur ...	4	...	...	...	...	...	...	...	...	...
		44	Dhampur ...	...	...	...	...	...	...	...	26	...	...
		45	Nagina ...	...	...	...	...	...	...	...	...	...	...
		46	Najibabad ...	...	...	...	...	...	...	...	86	...	...
	Budaun ...	47	Budaun ...	47	...	...	...	38	...	15	...	...	...
		48	Bilsi ...	22	...	...	...	...	...	...	...	...	...
		49	Ujahni ...	...	...	...	...	...	...	...	7	...	...
		50	Sahaswan ...	...	...	...	...	...	...	...	...	..	...
	Moradabad ...	51	Moradabad ...	14	...	...	...	...	...	...	69	...	...
		52	Chandausi ..	15	...	...	...	...	...	...	3	...	...
		53	Amroha ...	...	...	...	...	...	...	...	...	...	...
		54	Sambhal ...	70	...	...	...	...	...	...	...	...	...
	Sháhjahánpur	55	Sháhjahánpur...	81	...	...	120	...	...	...	...	...	...
		56	Tilhar ...	...	...	...	...	...	...	...	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	...	...	23	...	...	44	...	...
		58	Bisalpur ...	18	...	...	...	...	..	...	...	...	...
			Divisional Total	281	53	...	120	165	...	131	235	...	...

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(continued).

				11								12	13
(*concluded*).				Extraordinary and debt.									
necessary) (*d*)—(*concluded*).				Investments. (*a*).				Advances. (*d*).					
Firing station gun.	Printing charges.	Miscellaneous.	Total.	In securities (other than for sinking funds.)	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	509	509	...	...	...	...	...	...	...	...	20,531	82,651
...	...	28	133	...	...	...	...	...	...	...	...	4,984	24,111
...	...	...	464	...	...	...	...	...	...	...	...	10,195	23,900
...	4,687	6,089	73,568	...	...	...	36,339	...	...	513	36,852	3,804	4,70,510
...	...	57	57	...	...	...	...	...	37	...	37	3,355	8,887
...	612	...	704	...	...	...	...	...	...	...	...	16,460	31,628
...	1,332	196	2,763	...	...	...	...	...	...	...	...	31,952	85,994
...	1,146	15	1,255	...	...	...	...	...	...	...	...	7,213	24,140
...	863	304	1,270	...	...	...	...	...	...	...	...	22,815	69,834
...	604	595	1,386	...	...	...	2,230	...	...	...	2,230	10,097	34,390
...	...	...	56	...	...	...	...	...	...	...	...	6,933	22,517
...	940	...	1,258	...	...	...	...	...	...	...	...	9,359	26,831
...	299	...	349	...	...	...	...	...	...	...	...	837	5,836
...	578	213	1,176	...	...	...	...	...	...	...	...	3,155	17,672
...	11,061	8,006	84,948	...	...	...	38,569	...	37	513	39,119	1,51,690	9,28,901
...	2,999	299	6,524	21,101	...	...	...	...	...	983	22,084	36,924	2,29,949
...	...	1	92	...	...	...	...	...	...	24	24	2,612	16,663
...	708	17	788	...	...	...	...	...	...	...	...	6,901	15,077
...	350	...	408	...	...	...	...	...	...	...	...	4,783	12,402
...	1,088	104	1,192	...	...	...	...	...	...	20	20	2,277	17,357
...	2,209	433	2,849	...	...	...	...	...	98	...	98	9,551	26,878
...	3,579	5	4,971	10,256	...	...	...	...	...	...	10,256	19,145	79,527
...	103	31	190	...	...	...	...	...	...	...	...	557	4,092
...	34	29	142	...	...	...	...	...	...	...	...	3,386	7,688
...	171	...	187	...	...	...	...	...	...	...	...	3,369	15,863
5	2,390	219	3,390	...	...	...	...	100	...	315	415	34,678	1,12,663
...	878	24	1,085	...	...	...	...	...	...	...	...	20,415	51,262
...	...	...	214	...	...	...	...	...	...	...	...	12,315	37,003
...	678	28	1,092	...	...	...	...	...	...	...	...	9,891	30,409
...	3,585	58	4,718	...	...	...	...	...	...	285	285	44,016	1,55,575
...	584	3,084	3,756	...	...	...	...	...	...	...	...	13,116	57,365
...	1,619	16	2,011	...	...	...	...	...	...	...	...	32,260	81,617
...	107	85	280	...	...	...	...	...	...	...	...	3,766	11,414
5	21,082	4,433	33,889	31,357	...	...	...	100	98	1,627	33,182	2,59,962	9,62,804

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	5						
				General Administration and collection charges.						
Division.	Name of District.	Serial number of municipality.	Name of municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore ...	59	Cawnpore ...	17,210	17,558	...	4,200	...	30	38,998
	Fatehpur ...	60	Fatehpur ...	658	1,750	...	...	...	...	2,408
	Bánda ...	61	Bánda ...	779	2,973	...	...	16	150	3,918
	Allahabad ...	62	Allahabad ...	13,283	23,022	...	...	224	129	36,658
	Jhánsi ...	63	Jhánsi ...	3,472	4,631	...	...	6	...	8,109
		64	Mau Ranipur...	626	2,147	...	...	...	...	2,773
		65	Lalitpur ...	751	1,874	...	...	...	...	2,625
	Jalaun ...	66	Orai ...	333	1,477	...	16	...	...	1,826
		67	Kalpi ...	1,005	2,610	...	151	24	...	3,790
		68	Kunch ...	973	3,335	...	...	...	...	4,308
			Divisional Total	39,090	61,377	...	4,367	270	309	1,05,413
Benares.	Benares ...	69	Benares ...	12,418	24,402	4,254	...	424	...	41,498
	Mirzapur ...	70	Mirzapur ...	2,661	4,179	...	...	...	150	6,990
		71	Chunar ...	728	963	...	...	...	...	1,691
	Jaunpur ...	72	Jaunpur ...	4,180	5,975	...	125	301	...	10,581
	Gházipur ...	73	Gházipur ...	2,735	6,517	...	...	80	...	9,332
	Ballia ...	74	Ballia ...	505	450	...	...	19	...	974
			Divisional Total	23,227	42,486	4,254	125	824	150	71,066
Gorakhpur.	Gorakhpur ...	75	Gorakhpur ...	4,468	5,549	...	...	95	...	10,112
	Azamgarh ...	76	Azamgarh ...	688	4,971	...	.....	...	57	5,716
			Divisional Total	5,156	10,520	...	...	95	57	15,828
Kamaun.	Almora ...	77	Almora ...	1,286	1,463	...	...	...	...	2,749
	Naini Tál...	78	Naini Tál ...	7,687	1,663	4,579	8	223	...	14,160
		79	Kashipur ...	558	...	1,095	...	67	...	1,720
		80	Haldwani ...	488	638	...	...	22	...	1,148
			Divisional Total	10,019	3,764	5,674	8	312	...	19,777

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(continued)

6					7							
Public Safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts). (*c*).	Rewards for destruction of wild animals and snakes, (*d*).	Total.	Capital outlay. (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*c*).	Hospitals and Dispensaries. (*d*).	Vaccination. (*e*).	Markets and slaughter-houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	12,967	23,836	...	36,803	25,513	73,312	20,764	16,688	99,294	3,115	555	...
...	600	2,371	...	2,971	...	35	825	...	4,688	427	145	86
...	867	3,322	1	4,190	...	7	...	121	6,010	773	203	94
...	8,125	22,201	...	30,326	317	55,097	11,142	698	69,375	11,558	1,136	2,837
...	2,227	7,369	35	9,631	...	93	564	198	16,535	1,805	199	4,111
...	366	3,242	5	3,613	60	...	100	...	3,084	800	170	50
...	645	1,562	4	2,211	...	80	4,507	38	4,173	664	129	875
...	339	1,116	...	1,455	...	66	...	58	2,001	599	129	55
...	673	2,000	...	2,673	...	214	289	470	2,309	288	137	145
...	504	2,159	...	2,663	...	51	631	448	1,879	449	132	511
...	27,313	69,178	45	96,536	25,890	1,28,955	38,822	18,719	2,09,348	20,478	2,935	8,764
...	12,066	35,754	...	47,820	...	71,960	1,25,045	3,183	65,907	4,210	1,028	5,782
...	2,220	10,480	14	12,714	...	...	...	2,518	21,282	3,956	451	491
...	430	1,374	...	1,804	...	...	...	...	1,864	396	133	30
...	1,700	8,619	...	10,319	...	...	...	...	12,651	1,426	235	147
27	526	6,209	...	6,762	...	...	1,952	179	11,410	3,114	311	847
...	417	1,653	2	2,072	...	104	...	12	2,453	420	...	165
27	17,359	64,089	16	81,491	...	72,064	1,26,997	5,892	1,15,567	13,522	2,158	7,462
...	4,721	7,742	...	12,463	...	54	...	59	24,118	3,508	331	...
...	828	2,094	...	2,922	...	...	44	601	4,599	2,052	125	110
...	5,549	9,836	...	15,385	...	54	44	660	28,717	5,560	456	110
...	463	1,189	...	1,652	...	403	...	125	3,958	467	121	6
...	2,010	4,248	...	6,258	1,511	25,171	5,049	9,979	22,882	6,016	192	953
...	414	1,847	...	2,261	...	...	...	1,270	1,894	1,147	144	...
...	568	654	...	1,222	...	...	...	...	3,757	100	133	...
...	3,455	7,938	...	11,393	1,511	25,574	5,049	11,374	32,491	7,730	590	959

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	7										
				Public health and convenience—(*concluded*).										
Division.	Name of District.	Serial No. of Municipality.	Name of Municipality.	Pounds. (*g*).	Dák Bungalows and *Sarais*. (*h*)	Arboriculture, public gardens and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*).	Public Works (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores (4).	Recreation flats. (5)	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore,	59	Cawnpore ...	320	...	2,915	...	571	3,929	...	51,179	...	...	2,98,155
	Fatehpur	60	Fatehpur ...	189	37	310	...	48	...	...	1,880	...	...	8,670
	Banda ...	61	Banda ...	262	30	375	...	30	247	144	1,277	1	...	9,574
	Allahabad,	62	Allahabad ...	188	...	2,303	...	264	4,987	1,400	24,014	...	...	1,85,316
	Jhánsi ...	63	Jhánsi ...	128	...	1,087	...	58	1,164	1,400	3,626	...	...	30,968
		64	Mau Ranipur ...	256	10	25	...	4	462	81	902	...	...	6,004
		65	Lalitpur ...	110	49	556	...	24	180	...	554	...	...	11,939
	Jalaun ...	66	Orai ...	119	114	357	...	24	...	...	2,214	...	...	5,736
		67	Kalpi ...	154	...	99	...	24	...	...	458	...	...	4,587
		68	Kunch ...	135	268	42	...	60	102	425	2,971	...	...	8,104
			Divisional Total	1,861	508	8,069	...	1,107	11,071	3,450	89,075	1	...	5,69,053
Benares.	Benares	69	Benares ...	396	...	833	...	1,490	17,596	2,111	49,257	...	...	3,48,798
	Mirzapur.	70	Mirzapur ...	312	35	1,406	...	26	578	130	7,466	...	...	38,651
		71	Chunar ...	89	...	114	...	...	108	108	260	...	...	3,102
	Jaunpur,	72	Jaunpur ...	70	2,678	285	...	96	925	1,167	12,002	...	...	31,682
	Gházipur,	73	Gházipur ...	201	..	332	...	24	789	551	2,804	...	...	22,514
	Ballia ...	74	Ballia ...	31	131	...	...	45	32	1,406	...	...	...	4,796
			Divisional Total	1,099	2,844	2,970	...	1,681	20,028	5,473	71,789	...	...	4,49,546
Gorakhpur.	Gorakhpur.	75	Gorakhpur ...	316	...	381	...	151	1,069	110	5,081	...	...	35,178
	Azamgarh,	76	Azamgarh ...	82	...	525	...	60	159	1,866	613	...	...	10,836
			Divisional Total	398	...	906	...	211	1,228	1,976	5,694	...	...	46,014
Kamaun.	Almora ...	77	Almora ...	76	...	88	...	...	...	2	493	...	...	5,739
	Naini Tál.	78	Naini Tál ...	13	...	111	...	...	3,782	8,457	5,280	283	2,303	91,982
		79	Kashipur ...	375	...	158	...	43	...	...	282	...	...	5,313
		80	Haldwani ...	305	...	151	...	...	...	2,706	67	...	...	7,219
			Divisional Total	769	...	508	...	43	3,782	11,165	6,122	283	2,303	1,10,253

United Provinces of Agra and Oudh during the year ending 31st March 1902—(continued).

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans. (*a*).				Other items (to be specified in detail in as many columns as may be necessary)—(*d*).					
Schools and Colleges. (*a*).	Contributions. (*b*).	Libraries, museums, menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*).	Actual cost of works done for private individuals. (*c*).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,405	1,020	...	2,425	45,994	...	34,584	...	...	300	...	...	...	795	3,000
634	819	...	1,453	...	...	...	...	...	...	...	...	23	108	...
1,250	669	...	1,919	496	...	...	...	...	7	6	...	62	104	115
2,177	8,714	...	10,891	431	...	56,250	...	199	267	882	530	602	817	49,674
1,966	1,105	...	3,071	5,709	...	...	...	...	...	...	...	124	220	123
673	130	...	803	...	...	...	...	...	...	...	...	...	79	...
1,041	137	...	1,178	15	...	...	...	...	...	...	...	53	98	...
232	493	...	725	...	...	...	...	...	...	...	...	...	...	...
1,034	96	...	1,130	...	...	...	...	...	...	...	...	14	47	...
1,616	...	102	1,718	...	...	...	...	...	...	...	...	26	73	...
12,028	13,183	102	25,313	52,645	...	90,834	...	199	574	888	530	904	2,341	52,912
2,769	2,260	500	5,529	2,220	...	94,596	...	3,304	1,196	...	540	497	109	12,103
1,932	1,972	180	4,084	...	...	...	...	...	...	548	...	...	367	1,730
461	...	...	461	...	...	...	...	...	...	...	...	...	176	400
2,300	1,207	120	3,627	...	...	...	...	...	...	...	...	129	197	...
2,361	1,108	204	3,673	...	...	...	...	...	...	...	...	101	181	667
944	282	120	1,346	...	...	...	...	...	...	...	2,091	...	70	590
10,767	6,829	1,124	18,720	2,220	...	94,596	...	3,304	1,196	548	2,631	727	1,100	15,390
9,555	1,157	...	10,712	4,181	...	...	...	...	...	...	1,881	453	307	...
908	600	...	1,508	...	...	...	...	...	...	4	...	...	93	26
10,463	1,757	...	12,220	4,181	...	...	...	...	...	4	1,881	453	400	26
600	240	25	865	150	...	...	...	...	...	4	...	...	32	...
250	172	...	422	...	...	23,576	...	174	205	328	...	317	32	...
924	...	...	924	...	...	241	...	...	...	...	...	38	123	...
200	250	...	450	...	...	...	...	...	...	...	...	...	...	134
1,974	662	25	2,661	150	...	23,817	...	174	205	332	...	355	187	134

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	10									
				Miscellaneus—(*concluded*).									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of District.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Government share of nazúl proceeds.	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	...	...	...	...	...	...	8,486	400	...
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...	...	...	4	...	...
	Banda ...	61	Banda ...	5	...	...	...	1	...	...	...	...	...
	Allahabad ...	62	Allahabad ...	...	...	...	...	...	...	...	...	...	...
	Jhánsi ...	63	Jhánsi ...	20	...	...	...	...	...	...	...	...	...
		64	Mau Ranipur ...	...	...	...	...	...	...	...	...	...	...
		65	Lalitpur ...	...	...	...	...	...	...	...	...	...	...
	Jalaun ...	66	Orai ...	...	...	...	...	...	...	...	...	...	...
		67	Kalpi ...	...	...	...	...	...	...	...	...	...	...
		68	Kunch ...	...	...	630	...	...	...	...	...	...	...
			Divisional Total	25	...	630	...	1	...	...	8,490	400	...
BENARES.	Benares ...	69	Benares ...	...	...	...	...	...	...	...	...	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	...	...	...	...	...	...	...	...
		71	Chunar ...	...	...	...	...	...	...	...	...	...	...
	Jaunpur ...	72	Jaunpur ...	61	...	...	...	...	...	...	10	...	...
	Gházipur ...	73	Gházipur ...	...	...	...	...	...	...	...	...	...	...
	Ballia ...	74	Ballia ...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	61	...	...	...	...	...	...	10	...	...
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	31	...	...	...	...	...	...	7	...	...
	Azamgarh ..	76	Azamgarh ...	12	2	...	...	129	...	...	...	...	...
			Divisional Total	43	2	...	...	129	...	...	7	...	...
KAMAUN.	Almora ...	77	Almora ...	20	...	...	...	...	...	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	28	...	...	...	...	...	...	...	300	...
		79	Kashipur ...	...	...	...	...	...	...	...	...	...	...
		80	Haldwani ...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	48	...	...	...	...	...	...	...	300	...

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(continued).

necessary) (*d*).—(*concluded*).				11								12	13
				Extraordinary and debt.									
				Investments. (*a*)				Advances. (*d*).					
Firing station gun.	Printing charges.	Miscellaneous.	Total.	In securities (other than for sinking funds.)	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,611	3,232	53,408	...	...	...	22,387	...	...	8,000	30,387	4,46,099	9,52,269
...	611	...	746	...	...	...	...	...	...	...	...	2,462	18,710
...	764	1	1,065	...	...	...	...	...	...	...	...	10,246	31,408
...	5,257	330	1,14,808	...	...	...	43,852	...	...	...	43,852	12,483	4,34,765
...	869	105	1,461	...	...	...	...	1,101	500	108	1,709	14,411	75,069
...	740	...	819	...	...	...	...	...	...	...	...	8,798	22,810
...	1,210	...	1,361	...	...	...	...	...	...	...	...	14,759	34,088
...	...	39	39	...	...	...	...	...	...	...	...	3,144	12,925
...	469	...	530	...	...	...	...	...	...	...	...	11,001	23,711
...	607	100	1,436	...	...	...	...	...	...	...	...	12,725	30,954
...	13,138	3,807	1,75,673	...	...	...	66,239	1,101	500	8,108	75,948	5,36,128	16,36,709
...	3,703	3,501	1,19,549	...	...	...	19,408	16,665	200	...	36,273	1,78,877	7,80,564
...	1,459	382	4,486	...	...	...	...	...	...	...	...	6,949	73,874
...	195	12	783	...	...	...	...	...	...	...	...	2,228	10,069
...	...	2,005	2,402	...	...	...	...	...	...	...	...	8,814	67,425
...	...	...	949	...	...	...	...	...	...	...	...	7,531	50,761
...	...	24	2,775	...	...	...	...	...	...	...	...	5,572	17,538
...	5,357	6,024	1,30,944	...	...	...	19,408	16,665	200	...	36,273	2,09,971	10,00,231
...	1,777	613	5,069	10,100	...	...	...	440	...	150	10,690	19,777	1,08,182
...	...	86	352	...	...	...	...	725	...	...	725	15,116	37,175
...	1,777	699	5,421	10,100	...	...	...	1,165	...	150	11,415	34,893	1,45,357
...	...	...	56	...	...	...	...	...	...	...	...	4,663	15,874
...	773	1,216	26,949	...	...	...	10,945	...	...	...	10,945	42,490	1,93,206
...	345	...	747	...	...	...	158	...	...	...	158	3,025	14,148
...	212	193	539	...	...	...	...	...	...	...	...	3,591	14,169
...	1,330	1,403	28,291	...	...	...	11,103	...	...	...	11,103	53,769	2,37,397

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	5						
				I General administration and collection charges.						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*)	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to out-posts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	16,093	26,325	244	...	341	1,325	44,328
	Unao ...	82	Unao ...	426	164	...	...	59	...	649
	Rae Bareli ...	83	Rae Bareli ...	1,751	3,282	...	...	5	20	5,058
	Sitapur ...	84	Sitapur ...	2,252	5,428	...	...	32	118	7,830
		85	Khairabad ...	939	1,877	...	...	34	27	2,877
	Hardoi ...	86	Hardoi ...	703	914	...	...	...	...	1,617
		87	Shahabad ...	483	947	...	...	...	...	1,430
		88	Sandila ...	915	2,368	...	...	10	...	3,293
		89	Sandi ...	175	319	...	...	...	...	494
		90	Pihani ...	117	385	...	...	...	...	502
	Kheri ...	91	Lakhimpur ...	2,198	...	...	...	...	...	2,198
		92	Muhamdi ...	58	123	...	...	45	...	226
			Divisional Total	26,110	42,132	244	...	526	1,490	70,502
FYZABAD.	Fyzabad ...	93	Fyzabad ...	3,799	5,355	...	...	...	...	9,154
		94	Tanda ...	389	525	...	...	34	...	948
	Gonda ...	95	Gonda ...	1,302	1,946	...	...	...	...	3,248
		96	Nawabganj ...	936	...	...	...	10	...	946
		97	Utraula ...	110	282	...	...	...	36	428
		98	Balrampur ...	880	258	...	5	9	...	1,152
	Bahraich ...	99	Bahraich ...	2,780	3,476	...	...	...	...	6,256
		100	Nanpara ...	945	1,628	...	108	...	...	2,681
		101	Bhinga ...	278	64	...	...	...	...	342
	Sultánpur ...	102	Sultánpur ...	1,371	2,047	...	...	23	110	3,551
	Partábgarh ...	103	Bela (Partabgarh).	734	1,830	...	...	...	...	2,564
	Bara Banki...	104	Nawabganj (Bara Banki).	2,392	2,203	...	...	28	...	4,623
			Divisional Total	15,916	19,614	...	113	104	146	35,893
			GRAND TOTAL, 1901-1902.	2,28,320	3,91,866	10,412	6,234	4,829	3,634	6,45,295
			Grand Total, 1900-1901.	*1,98,774*	*4,20,373*	*8,683*	*5,238*	*3,665*	*5,610*	*6,42,343*

United Provinces of Agra and Oudh during the year ending 31st March 1902—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs etc.). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.) (*b*).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts). (*c*).	Rewards for destruction of wild animals and snakes. (*d*).	Total.	Capital outlay. (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*c*).	Hospitals and Dispensaries. (*d*).	Vaccination. (*e*).	Markets and slaughter-houses (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	11,926	56,069	...	67,995	...	43,504	563	3,249	1,09,323	4,835	2,797	87
...	218	1,236	...	1,454	...	...	83	...	2,752	406	124	14
2	1,025	2,304	6	3,337	...	269	...	1,264	5,743	1,571	159	9
22	1,717	2,359	...	4,098	569	...	2,250	24	10,418	1,624	204	3,618
...	144	1,711	...	1,855	...	...	...	38	2,943	402	169	...
44	799	1,659	...	2,502	...	587	600	54	4,728	1,228	123	52
...	267	2,622	...	2,889	...	228	379	...	3,831	350	127	816
...	370	2,137	...	2,507	...	326	...	172	2,542	998	122	753
...	...	1,331	...	1,331	...	177	...	107	1,300	225	117	...
...	47	999	...	1,046	...	130	...	11	886	25	115	26
...	1,325	1,810	...	3,135	1,577	377	1,423	35	4,664	334	118	24
...	84	696	...	780	...	...	...	...	668	55	141	25
68	17,922	74,933	6	92,929	2,146	45,598	5,298	4,954	1,49,798	12,053	4,316	5,424
...	2,696	10,069	...	12,765	...	...	189	191	23,594	2,628	410	219
...	...	2,041	...	2,041	...	36	...	3	4,452	165	185	...
...	736	2,060	...	2,796	...	128	...	1,361	5,938	1,282	224	1,920
...	216	1,160	...	1,376	...	...	...	75	1,345	337	82	4
...	...	715	...	715	36	...	...	28	703	99	130	...
...	255	1,356	...	1,611	...	...	198	5	1,602	154	142	23
...	1,155	3,498	...	4,653	...	127	780	104	8,072	1,831	303	47
...	421	1,338	...	1,759	286	318	256	...	2,117	522	225	299
...	93	510	3	606	...	15	...	...	754	82	157	...
...	270	1,090	...	1,360	...	...	...	91	3,701	875	159	485
...	336	989	...	1,325	...	...	2,181	...	2,150	670	149	109
...	816	2,717	...	3,533	...	142	...	697	6,645	777	130	433
...	6,994	27,543	3	34,540	322	766	3,604	2,555	61,073	9,422	2,296	3,539
267	1,55,065	5,01,669	281	6,57,282	53,675	3,80,098	2,34,768	83,137	10,79,221	1,63,274	24,928	80,632
1,835	*1,62,154*	*5,02,260*	*412*	*6,66,661*	*88,636*	*3,88,586*	*1,42,385*	*66,822*	*10,75,387*	*1,72,764*	*24,987*	*48,626*

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	7										
				Public health and convenience—(*concluded*).										
Division.	Name of District.	Serial number of municipality.	Name of municipality.	Pounds. (*g*).	Dâk Bungalows and *sarais*. (*h*).	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*).	Public Works. (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores. (4).	Recreation flats. (5).	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow	81	Lucknow ...	465	...	108	...	216	3,923	2,227	23,196	...	...	1,94,493
	Unao ...	82	Unao ...	340	...	...	...	24	24	...	506	...	...	4,275
	Rae Bareli.	83	Rae Bareli ...	387	...	1,735	...	84	484	1,830	6,079	...	...	19,614
	Sitapur	84	Sitapur ...	494	2,755	1,163	...	132	1,090	406	3,613	...	...	28,360
		85	Khairabad ...	258	...	...	...	24	...	...	472	...	...	4,306
	Hardoi...	86	Hardoi ...	297	...	545	...	25	...	663	1,205	...	...	10,107
		87	Shahabad ...	218	...	48	...	24	...	708	758	...	...	7,487
		88	Sandila ...	239	...	...	...	36	...	41	733	...	...	5,962
		89	Sandi ...	194	15	...	...	24	...	10	149	...	...	2,318
		90	Pihani ...	231	16	...	...	24	...	337	113	...	...	1,914
	Kheri...	91	Lakhimpur ...	397	321	411	...	14	235	5,180	2,637	343	...	18,090
		92	Muhamdi ...	270	61	...	...	14	...	60	275	10	...	1,579
			Divisional Total	3,790	3,168	4,010	...	641	5,756	11,462	39,736	353	...	2,98,503
FYZABAD.	Fazabad	93	Fyzabad ...	489	515	135	...	24	744	209	6,591	...	...	35,938
		94	Tanda ...	129	...	...	...	...	...	928	526	...	...	6,424
	Gonda ...	95	Gonda ...	413	145	200	...	24	161	35	1,817	...	...	13,648
		96	Nawabganj ...	152	100	106	...	...	...	1,575	480	...	...	4,256
		97	Utraula ...	161	32	...	...	...	...	...	23	...	...	1,212
		98	Balrampur ...	554	...	...	...	63	84	...	697	...	...	3,522
	Bahraich	99	Bahraich ...	672	106	733	...	12	420	...	1,747	20	...	14,974
		100	Nanpara ...	409	108	...	...	11	179	380	1,030	64	...	6,204
		101	Bhinga ...	536	...	...	...	...	...	...	56	...	...	1,600
	Sultánpur.	102	Sultánpur ...	231	1,869	...	...	24	...	3,597	87	...	...	11,119
	Partábgarh.	103	Bela (Partábgarh).	197	...	599	...	...	...	160	944	...	...	7,159
	Bara Banki.	104	Nawabganj (Bara Banki).	205	1,135	172	...	132	358	31	1,774	...	...	12,631
			Divisional Total	4,148	4,010	1,945	...	290	1,946	6,915	15,772	84	...	1,18,687
			GRAND TOTAL 1901-1902.	21,881	17,318	48,348	...	8,351	62,150	77,806	4,30,455	2,181	2,303	27,70,526
			Grand Total, 1900-1901.	*24,354*	*7,070*	*41,410*	...	*8,591*	*43,293*	*49,691*	*4,13,073*	*826*	*738*	*25,97,239*

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(continued.)

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans (*a*).				Other items (*to be specified in detail in as many columns as may be necessary*)—(*d*).					
Schools and Colleges. (*a*).	Contributions. (*b*).	Libraries, museums, menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*).	Actual cost of works done for private individuals. (*c*).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,652	6,503	120	16,275	14,783	...	45,696	...	...	...	...	...	...	...	583
120	400	...	520	...	...	...	...	...	...	...	...	...	154	...
1,419	441	72	1,932	55	...	...	...	...	...	...	...	...	81	...
...	1,988	196	2,184	618	...	...	...	...	15	...	...	...	87	...
...	502	...	502	...	...	38	...	...	...	...	...	...	63	...
769	261	39	1,069	24	...	...	...	...	...	...	...	...	56	475
474	210	78	762	16	...	...	...	...	...	...	...	...	92	262
688	175	96	959	24	...	...	...	...	...	...	...	...	77	114
208	201	24	433	7	...	...	...	...	...	...	...	...	42	252
149	166	24	339	9	...	...	...	...	...	...	...	...	35	239
992	94	...	1,086	100	...	...	...	...	...	...	231	...	52	161
100	108	...	208	...	...	...	...	...	...	...	...	...	29	...
14,571	11,049	649	26,269	15,636	...	45,734	...	...	15	...	231	...	768	2,086
2,497	2,650	300	5,447	3,608	...	...	...	...	211	...	...	...	325	4,444
114	531	...	645	...	...	...	...	...	...	...	...	...	...	...
838	342	60	1,240	...	...	...	...	...	...	...	...	...	99	...
150	96	...	246	...	...	...	...	...	...	...	...	...	...	...
418	69	...	487	...	...	...	...	...	...	...	...	...	...	...
144	155	...	299	...	...	...	...	...	...	...	...	...	77	...
1,039	751	...	1,790	400	...	...	...	...	31	...	...	...	126	...
96	...	...	96	...	...	...	...	...	...	...	...	...	49	...
12	41	...	53	...	...	...	...	...	5	...	...	...	27	...
360	555	100	1,015	...	...	...	...	...	...	...	...	...	43	...
535	100	...	635	34	...	...	...	...	...	...	...	...	...	5
668	400	60	1,128	120	...	...	...	...	...	...	...	...	67	...
6,871	5,690	520	13,081	4,162	...	...	...	...	247	...	...	...	813	4,449
1,45,769	66,323	5,510	2,17,602	1,74,226	...	3,38,090	...	5,278	6,151	5,411	16,918	5,865	12,883	90,858
1,07,361	*92,717*	*5,286*	*2,05,364*	*1,21,140*	*33,197*	*2,72,322*	...	*1,335*	*2,219*	*4,321*	*21,866*	*1,560*	*11,873*	*11,205*

STATEMENT No. III.—*Showing the Expenditure of the Municipalities in the*

1	2	3	4	10									
				Miscellaneous.—(*concluded*).									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of District.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Government share of nazúl proceeds.	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	365	...	...	...	...	...	...	...	...	...
	Unáo ...	82	Unao ...	...	...	...	...	...	...	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	...	...	...	...	...	...	...	187	...	...
	Sitapur ...	84	Sitapur ...	...	...	...	...	...	...	...	...	...	...
		85	Khairabad ...	...	...	...	...	...	...	...	...	...	...
	Hardoi ...	86	Hardoi ...	...	...	...	...	...	...	...	...	...	...
		87	Shahabad ...	...	...	...	...	...	...	...	...	...	...
		88	Sandila ...	...	...	...	...	...	...	...	...	...	...
		89	Sandi ...	...	...	...	...	...	...	...	...	...	...
		90	Pihani ...	...	...	...	...	...	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	...	...	...	...	...	...	...	...
		92	Muhamdi ...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	365	...	...	...	...	...	...	187	...	...
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	...	...	...	...	...	...	...	...
		94	Tanda ...	...	...	...	...	...	...	...	...	...	...
	Gonda ...	95	Gonda ...	...	...	...	...	...	...	...	968	...	...
		96	Nawabganj ...	12	...	...	...	...	...	...	1,971	...	...
		97	Utraula ...	...	...	...	...	...	...	...	16	...	...
		98	Balrampur ...	...	...	...	...	...	...	...	...	...	...
	Bahraich ...	99	Bahraich ...	...	...	...	...	...	...	...	...	...	...
		100	Nanpara ...	...	...	...	...	...	...	...	...	...	...
		101	Bhinga ...	...	...	...	...	...	...	...	...	...	...
	Sultánpur ..	102	Sultánpur ...	...	...	...	...	...	...	...	27	...	...
	Partábgarh ...	103	Bela (Partábgarh).	...	...	40	...	...	...	...	...	...	...
	Bara Banki...	104	Nawabganj (Bara Banki).	...	...	...	...	3	...	...	...	...	...
			Divisional Total	12	...	40	...	3	...	...	2,982	...	...
			GRAND TOTAL, 1901-1902.	878	96	670	120	333	...	131	13,189	1,200	...
			Grand Total, 1900-1901.	*679*	*34*	*286*	*988*	*1,738*	*3,913*	*190*	...	*500*	*600*

United Provinces of Agra and Oudh during the year ending 31*st March* 1902—(concluded).

				11								12	13
				Extraordinary and Debt.									
necessary) (*d*)—(*concluded*).				Investments. (*a*).				Advances. (*d*).					
Firing station gun.	Printing charges.	Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,322	1,311	51,277	...	...	...	30,250	1,600	...	1,800	33,650	64,967	4,87,768
...	...	...	154	...	...	...	...	...	...	...	...	1,627	8,677
52	...	...	320	...	...	...	...	100	...	...	100	13,192	43,608
...	...	333	435	6,337	...	...	...	...	...	...	6,337	12,963	62,825
...	...	3	104	...	...	...	999	215	...	...	1,214	1,986	12,844
...	...	22	553	...	...	...	...	50	...	...	50	5,842	21,764
...	...	7	361	...	...	...	...	200	...	...	200	5,252	18,397
...	...	14	205	...	...	...	...	200	...	...	200	6,395	19,545
...	147	...	441	...	...	...	...	50	...	...	50	1,361	6,435
...	...	13	287	...	...	...	...	...	...	...	...	848	4,945
...	...	14	458	...	...	...	...	...	...	...	...	2,640	27,707
...	...	...	29	...	...	...	...	...	...	...	...	1,078	3,900
52	3,469	1,717	54,624	6,337	...	...	31,249	2,415	...	1,800	41,801	1,18,151	7,18,415
...	1,259	...	6,239	...	...	...	...	...	...	...	...	39,400	1,12,551
...	143	...	143	...	...	...	...	...	...	...	...	778	10,979
...	465	73	1,605	...	...	...	...	...	...	...	...	3,431	25,968
...	...	303	2,286	...	...	...	...	...	...	...	...	1,033	10,143
...	8	...	24	...	...	...	...	...	...	...	...	722	3,588
...	...	...	77	...	...	...	...	...	...	...	...	2,451	9,112
41	...	237	435	...	...	...	...	100	...	...	100	22,809	51,417
...	336	25	410	...	...	...	...	...	...	...	...	3,976	15,126
...	64	...	96	...	...	...	...	...	...	...	...	218	2,915
...	697	62	829	...	...	...	...	...	...	...	...	3,584	21,458
...	228	102	375	...	...	...	...	...	...	...	...	3,762	15,854
...	622	4	696	...	...	...	...	...	...	...	...	9,385	32,116
41	3,822	806	13,215	...	...	...	...	100	...	...	100	91,549	3,11,227
471	80,044	33,406	6,11,992	47,794	36	...	1,90,673	22,146	895	14,043	2,75,587	18,09,006	71,61,516
...	...	*29,361*	*3,98,187*	*32,416*	...	...	*1,71,692*	*11,540*	*9,670*	*7,995*	*2,33,313*	*14,37,573*	*63,01,821*

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c
MEERUT.	Dehra Dún ...	1	Dehra ...	24,039	3,04,987	20,017	2,84,970	9,387	11 34 0
	Saháranpur ...	2	Saháranpur ...	66,254	10,17,135	4,75,317	5,41,818	15,060	8 7 0
		3	Hardwár Union	25,597	2,26,104	57,413	1,68,691	6,768	6 24 0
		4	Deoband ...	20,167	4,02,094	1,59,829	2,42,265	7,218	11 21 0
		5	Rurki ...	17,148	1,50,012	21,465	1,28,547	3,928	7 20 0
	Muzaffarnagar	6	Muzaffarnagar	23,444	1,37,170	34,012	1,03,158	2,687	4 16 0
		7	Kándhla ...	11,563	1,02,621	12,370	90,251	2,867	7 32 0
		8	Kairána ...	19,304	1,58,196	6,765	1,51,431	4,856	7 34 0
	Meerut ...	9	Meerut ...	1,18,129	10,23,505	2,11,732	8,11,773	47,497	6 35 0
		10	Gháziabad ...	11,275	2,04,644	1,537	2,03,107	9,354	18 1 0
		11	Baraut ...	7,703	63,608	7,859	55,749	2,214	7 9 0
		12	Bághpat ...	5,972	51,541	7,625	43,916	1,337	7 14 0
		13	Hápur ...	17,796	5,78,001	2,12,376	3,65,625	15,747	20 22 0
		14	Sardhana ...	12,467	84,346	10,748	73,598	3,336	5 38 0
	Bulandshahr ...	15	Bulandshahr ...	18,959	1,79,967	49,956	1,30,011	3,873	6 34 0
		16	Anúpshahr ...	8,601	76,708	5,293	71,415	2,069	8 12 0
		17	Khurja ...	29,277	2,08,057	95,110	1,12,947	4,428	3 34 0
		18	Sikandrabad ...	18,290	3,15,583	1,38,511	1,77,072	5,649	9 27 0
	Aligarh ...	19	Koil (Aligarh)	70,434	7,89,152	2,10,429	5,78,723	17,064	8 9 0
		20	Háthras ...	42,578	4,16,174	...	4,16,174	10,563	9 31 0
		21	Atrauli ...	16,561	1,27,017	27,952	99,065	3,307	5 39 0
		22	Sikandra Rao...	11,372	74,718	13,193	61,525	2,022	5 16 0
			Divisional Total,	5,96,930	66,91,340	17,79,509	49,11,831	1,81,231	8 9 5

the several Municipalities in the United Provinces of Agra and Oudh, during 1901-1902, *the average incidence of taxation per head of population.*

7					8				
Refined Sugar.					Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
11,975	1,314	10,661	4,463	0 18 0	38,529	5,060	33,469	3,822	1 16 0
1,03,774	54,781	48,993	6,260	0 30 0	95,250	63,946	31,304	1,961	0 19 0
12,958	142	12,816	3,204	0 20 0	11,227	308	10,919	1,699	0 17 0
2,786	2,231	555	91	0 1 0	11,265	1,532	9,733	959	0 19 0
7,198	2,532	4,666	730	0 11 0	8,677	133	8,544	535	0 19 0
...	...	...	...	...	2,755	28	2,727	170	0 5 0
2,048	11	2,037	764	0 7 0	...	...	...	...	...
4,913	207	4,706	1,323	0 10 0	16,685	6,540	10,145	951	0 21 0
33,380	3,454	29,926	9,244	0 10 0	52,460	3,024	49,436	3,273	0 17 0
4,054	16	4,038	1,136	0 14 0	12,510	...	12,510	1,181	1 4 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,609	656	1,953	535	0 6 0	11,010	612	10,398	584	0 33 0
5,873	792	5,081	1,429	0 11 0	16,513	571	15,942	1,495	0 34 0
2,901	212	2,689	756	0 12 0	11,680	2,223	9,457	887	1 4 0
24,134	6,301	17,833	4,987	0 24 0	47,189	5,289	41,900	3,928	1 17 0
6,278	564	5,714	1,607	0 12 0	1,16,086	95,716	20,370	1,910	1 5 0
46,592	15,940	30,652	7,663	0 17 0	1,20,866	18,343	1,02,523	9,611	1 18 0
...	...	...	*	...	...	...	...	*	...
3,805	407	3,398	850	0 8 0	18,878	234	18,644	1,748	1 5 0
3,740	4	3,736	700	0 13 0	8,727	146	8,581	536	0 30 0
2,79,018	89,564	1,89,454	45,742	0 12 11	6,00,307	2,03,705	3,96,602	35,250	0 26 9

* Octroi was compounded for.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	4,662	209	4,453	2,265	0 7 0
	Saháranpur ...	2	Saháranpur ...	8,286	279	8,007	4,113	0 5 0
		3	Hardwár Union...	6,490	1	6,489	4,813	0 10 0
		4	Deoband ...	1,567	5	1,562	1,304	0 3 0
		5	Rurki ...	2,182	131	2,051	1,026	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,624	234	3,390	1,695	0 6 0
		7	Kándhla ...	653	16	637	4,379	0 2 0
		8	Kairána ...	1,456	266	1,190	595	0 2 0
	Meerut ...	9	Meerut ...	12,593	201	12,392	12,393	0 4 0
		10	Gháziabad ...	2,029	338	1,691	845	0 6 0
		11	Baraut ...	663	47	616	310	0 3 0
		12	Bághpat ...	613	3	610	669	0 4 0
		13	Hápur ...	2,259	877	1,382	691	0 3 0
		14	Sardhana ...	924	14	910	455	0 3 0
	Bulandshahr...	15	Bulandshahr ...	2,345	53	2,292	1,206	0 5 0
		16	Anúpshahr ...	912	7	905	452	0 4 0
		17	Khurja ...	*	*	*	1,229	...
		18	Sikandrabad ...	2,947	805	2,142	1,138	0 5 0
	Aligarh ...	19	Koil (Aligarh) ...	10,970	1,945	9,025	4,513	0 5 0
		20	Háthras ...	6,292	...	6,292	3,163	0 6 0
		21	Atrauli ...	970	175	795	398	0 2 0
		22	Sikandra Rao ...	626	107	519	260	0 2 0
			Divisional Total...	73,063	5,713	67,350	47,912	0 4 8

* Figures were called for but could not be furnished.

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Hds.	Hds.	Hds.	Rs.	
4,39,148	63,193	3,75,955	24,390	15 26 0	48,303	214	48,089	1,476	...
13,24,149	6,23,601	7,00,548	33,645	10 23 0	18,712	...	18,712	2,222	...
3,47,093	57,865	2,89,228	19,080	11 12 0	4,118	...	4,118	383	...
4,72,633	2,22,155	2,50,478	10,538	12 17 0	3,487	...	3,487	174	...
1,68,068	24,260	1,43,808	7,394	8 15 0	8,127	7	8,120	939	...
2,19,538	34,941	1,84,597	6,860	7 35 0	6,324	...	6,324	773	...
1,14,451	9,453	1,04,998	4,379	9 3 0	1,210	...	1,210	262	...
2,04,600	14,062	1,90,538	8,756	9 35 0	*	*	*	495	...
13,73,864	2,58,408	11,15,456	88,722	9 18 0	*	*	*	4,297	...
3,00,038	2,032	2,98,006	14,111	26 17 0	4,311	...	4,311	300	...
70,683	8,397	62,286	3,175	8 3 0	537	...	537	103	...
71,247	11,447	59,800	2,872	10 1 0	1,437	...	1,437	254	...
5,82,196	2,14,336	3,67,860	17,967	20 27 0	*	*	*	367	...
1,02,543	12,303	90,240	5,554	7 10 0	3,071	...	3,071	498	...
2,13,989	51,542	1,62,447	9,412	8 23 0	...	...	...	...	...
1,02,644	7,734	94,910	4,774	11 1 0	...	...	...	...	...
2,98,392	1,09,125	1,89,267	16,345	6 19 0	...	...	...	...	...
4,40,894	2,35,595	2,05,299	11,922	11 9 0	...	...	...	...	...
11,64,875	4,76,040	6,88,835	47,144	9 31 0	40,835	...	40,835	4,245	...
4,90,476	...	4,90,476	†16,831	11 21 0	...	...	...	...	...
2,13,565	28,769	1,84,796	8,025	11 6 0	2,767	...	2,767	369	...
1,34,082	13,450	1,20,632	4,350	10 24 0	3,464	...	3,464	639	...
88,49,168	24,78,708	63,70,460	3,66,246	10 26 14	1,46,705	221	1,46,482	17,796	...

* The octroi was farmed.

† The octroi on refined and unrefined sugar was compounded for.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed consumption and expenditure per head and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Md. s. c
MEERUT.	Dehra Dún ...	1	Dehra ...	6,501	920	5,581	1,301	0 9 0
	Saháranpur...	2	Saháranpur ...	27,036	20,322	6,714	1,592	0 4 0
		3	Hardwar Union...	4,072	32	4,040	574	0 6 0
		4	Deoband ...	1,994	731	1,263	360	0 3 0
		5	Rurki ...	2,293	229	2,064	467	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	2,504	652	1,852	348	0 3 0
		7	Kándhla ...	1,179	288	891	183	0 3 0
		8	Kairána ...	3,267	945	2,322	438	0 5 0
	Meerut ...	9	Meerut ...	16,923	2,266	14,657	3,236	0 5 0
		10	Gháziabad ...	212	6	206	51	0 1 0
		11	Baraut ...	521	72	449	96	0 2 0
		12	Bághpat ...	929	851	78	212	0 6 0
		13	Hápur ...	15,025	12,869	2,156	540	0 5 0
		14	Sardhana ...	1,616	80	1,536	384	0 5 0
	Bulandshahr...	15	Bulandshahr ...	4,343	1,240	3,103	607	0 7 0
		16	Anúpshahr ...	2,569	486	2,083	400	0 10 0
		17	Khurja ...	24,151	16,400	7,751	1,727	0 11 0
		18	Sikandrabad ...	14,965	9,607	5,358	1,033	0 12 0
	Aligarh ...	19	Koil (Aligarh) ...	41,879	28,948	12,931	1,518	0 7 0
		20	Háthras ...	14,308	...	14,308	2,974	0 13 0
		21	Atrauli ...	5,542	2,784	2,758	274	0 2 0
		22	Sikandra Rao ...	3,020	1,160	1,860	174	0 7 0
			Divisional Total...	1,94,849	1,00,888	93,961	18,487	0 6 5

by the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Md. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
27,388	1,704	25,684	2,482	1 3 0	1,08,150	48,152	59,998	1,655	2 9 0
84,970	59,647	25,323	3,542	0 15 0	2,05,160	13,927	1,91,233	5,340	2 14 0
1,25,809	96	1,25,713	1,294	4 36 0	1,26,988	650	1,26,338	2,636	4 15 0
6,370	2,076	4,294	646	0 9 0	39,294	2,273	37,021	866	1 13 0
4,355	658	3,697	1,218	0 9 0	*	*	*	1,011	...
1,31,596	1,848	1,29,748	1,063	5 21 0	81,632	1,124	80,508	2,516	3 7 0
3,022	864	2,158	262	0 7 0	9,771	...	9,771	268	0 14 0
9,990	2,781	7,209	680	0 15 0	14,969	...	14,969	334	0 12 0
4,40,532	34,989	4,05,543	8,284	3 17 0	3,50,604	32,072	3,18,532	21,001	2 11 0
23,026	6	23,020	71	2 2 0	47,058	3,461	43,597	1,362	3 14 0
20,127	262	19,865	318	2 23 0	14,754	477	14,277	447	1 14 0
28,816	20,033	8,783	264	1 11 0	16,379	61	16,318	510	2 12 0
86,695	38,456	48,239	1,127	2 27 0	73,074	5,528	67,546	2,110	3 13 0
23,396	225	23,171	599	1 18 0	24,079	224	23,855	746	1 15 0
12,208	3,701	8,507	897	0 18 0	42,462	2,015	40,447	1,264	2 2 0
7,515	1,451	6,064	496	0 28 0	20,685	3,208	17,477	546	2 1 0
65,874	42,867	23,007	2,268	0 31 0	82,221	8,595	73,626	2,142	2 8 0
43,886	28,763	15,123	1,195	0 33 0	63,042	5,151	57,891	1,808	3 3 0
1,50,258	85,084	65,174	4,702	0 37 0	2,03,407	17,304	1,86,103	6,410	2 10 0
88,183	...	88,183	3,562	2 3 0	73,968	...	73,968	2,024	1 12 0
17,707	8,354	9,353	438	0 23 0	16,303	52	16,251	423	1 0 0
34,376	3,364	31,012	30.	2 29 0	12,029	109	11,920	358	0 1 0
14,36,099	3,37,229	10,98,870	35,713	1 33 10	16,26,029	1,44,383	14,81,646	55,777	2 7 9

* Figures were called for but could not be furnished.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	15				
				CLASS V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
MEERUT.	Dehra Dún ...	1	Dehra ...	99,133	6,388	92,745	1,003	3 14 0
	Saháranpur ...	2	Saháranpur ...	3,06,201	82,115	2,24,086	5,926	3 6 0
		3	Hardwár Union ...	38,390	175	38,215	941	1 8 0
		4	Deoband ...	33,355	528	32,827	817	1 10 0
		5	Rurki ...	35,416	1,010	34,406	1,221	2 0 0
	Muzaffarnagar ...	6	Muzaffarnagar ...	89,148	4,466	84,682	2,646	3 10 0
		7	Kandhla ...	11,959	...	11,959	336	1 1 0
		8	Kairana ...	42,773	4,937	37,836	1,182	1 15 0
	Meerut ...	9	Meerut ...	1,65,036	24,535	1,40,501	9,997	1 3 0
		10	Gháziabad ...	28,389	1,363	27,026	422	2 6 0
		11	Baraut ...	8,439	230	8,209	385	1 1 0
		12	Baghpat ...	6,989	46	6,943	318	1 3 0
		13	Hapur ...	74,225	19,255	54,970	866	3 1 0
		14	Sardhana ...	31,703	1,274	30,429	475	2 7 0
	Bulandshahr...	15	Bulandshahr ...	47,064	15,230	31,834	996	1 11 0
		16	Anupshahr ...	12,913	575	12,338	385	1 7 0
		17	Khurja ...	1,18,442	40,519	77,923	2,363	2 11 0
		18	Sikandrabad ...	58,869	18,803	40,066	1,252	2 3 0
	Aligarh ...	19	Koil (Aligarh) ...	1,51,945	39,909	1,12,036	3,501	1 9 0
		20	Hathras ...	76,140	..	76,140	3,380	1 12 0
		21	Atrauli ...	29,138	6,200	22,938	717	1 6 0
		22	Sikandra Rao ...	1,43,043	1,28,542	14,501	453	1 4 0
			Divisional Total...	16,08,710	3,96,100	12,12,610	39,552	2 0 6

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption of expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,158	300	6,858	1,189	0 11 0	4,71,648	17,924	4,53,724	7,487	18 14 0
20,189	4,649	15,540	1,817	0 9 0	6,23,990	33,599	5,90,391	9,226	8 15 0
3,812	21	3,791	496	0 6 0	3,08,729	4,560	3,04,169	4,563	11 14 0
4,864	175	4,689	736	0 9 0	1,68,388	567	1,67,821	2,528	8 5 0
3,899	269	3,630	467	0 8 0	1,72,899	4,605	1,68,294	2,630	9 13 0
8,434	764	7,670	1,917	0 13 0	3,50,712	6,929	3,43,783	3,791	14 11 0
1,076	11	1,065	143	0 4 0	57,201	778	56,423	882	4 14 0
...	...	...	...	...	1,13,405	2,810	1,10,595	1,728	5 12 0
16,185	4,582	11,603	3,934	0 4 0	10,26,952	2,02,771	8,24,181	14,644	7 0 0
1,176	65	1,111	301	0 4 0	1,19,989	1,614	1,18,375	1,777	10 8 0
1,021	3	1,018	123	0 5 0	96,544	9,984	86,560	1,301	11 4 0
411	6	405	128	0 3 0	36,260	118	36,142	559	6 1 0
4,119	388	3,731	438	0 8 0	2,14,676	5,200	2,09,476	3,141	11 12 0
2,183	...	2,183	310	0 7 0	89,453	594	88,859	1,233	7 2 0
1,430	40	1,390	174	0 3 0	1,91,191	2,091	1,89,100	2,837	10 0 0
1,256	7	1,249	123	0 5 0	60,419	1,081	59,338	890	6 14 0
*	*	*	246	...	3,75,098	76,504	2,98,594	4,666	10 3 0
4,223	521	3,702	333	0 8 0	1,92,448	19,218	1,73,230	2,598	9 7 0
12,716	2,326	10,390	2,112	0 6 0	9,58,741	1,16,501	8,42,240	8,773	11 15 0
7,565	...	7,565	1,103	0 7 0	...	..	...	†	...
5,612	4,233	1,379	281	0 3 0	90,219	1,666	88,553	1,328	5 6 0
525	156	369	111	0 1 0	86,563	1,291	85,272	1,332	7 8 0
1,07,854	18,516	89,338	16,482	0 6 0	58,05,525	5,10,405	52,95,120	77,914	8 13 11

* Figures were called for, but could not be furnished.

† Octroi was compounded for.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	18				
				Class VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
	Dehra Dún ...	1	Dehra ...	5,87,827	22,729	5,65,098	9,342	23 8 0
	Saháranpur ...	2	Saháranpur ...	8,30,584	54,489	7,76,095	12,034	11 14 0
		3	Hardwár Union...	3,23,041	4,560	3,18,481	4,742	12 7 0
		4	Deoband ...	1,89,885	1,218	1,88,667	2,825	9 6 0
		5	Rurki ...	1,85,564	4,605	1,80,959	2,853	10 9 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,84,873	14,994	3,69,879	4,199	15 12 0
		7	Kándhla ...	73,564	778	72,786	1,137	6 5 0
		8	Kairána ...	1,13,827	2,811	1,11,016	1,735	5 12 0
Meerut.	Meerut ...	9	Meerut ...	12,71,357	2,45,954	10,25,403	17,892	8 11 0
		10	Gháziabad ...	1,43,075	1,614	1,41,461	1,904	12 9 0
		11	Baraut ...	1,07,331	9,985	97,346	1,467	12 10 0
		12	Bághpat ...	39,430	118	39,312	608	6 9 0
		13	Hápur ...	2,46,064	5,200	2,40,864	3,315	13 9 0
		14	Sardhana ...	91,730	594	91,136	1,367	7 5 0
	Bulandshahr...	15	Bulandshahr ...	1,91,473	2,091	1,89,382	2,841	10 0 0
		16	Anúpshahr ...	60,419	1,081	59,338	890	6 14 0
		17	Khurja ...	3,75,098	76,504	2,98,594	4,666	10 3 0
		18	Sikandrabad ...	1,92,465	19,218	1,73,247	2,599	9 8 0
	Aligarh ...	19	Koil (Aligarh) ...	9,59,541	1,16,501	8,43,040	8,782	12 0 0
		20	Háthras ...	...	...	...	*	...
		21	Atrauli ...	90,224	1,666	88,558	1,328	5 6 0
		22	Sikandra Rao ...	87,147	1,296	85,851	1,341	7 9 0
			Divisional Total...	65,44,519	5,88,006	59,56,513	87,867	9 15 8

* Octroi was compounded for.

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total Octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1,15,200	14,253	1,00,947	1,714	4 3 0	...	1 0 8	1 13 0
2,36,569	38,004	1,98,565	2,989	3 0 0	...	0 8 2	1 0 4
1,03,884	...	1,03,884	1,623	4 1 0	...	0 11 11	1 3 6
35,925	455	35,470	538	1 12 0	...	0 8 4	0 13 7
0,014	487	39,527	619	2 5 0	315	0 6 11	0 15 0
98,021	5,793	92,228	1,038	3 15 0	...	0 4 8	0 14 4
...	...	...	...	...	...	0 6 1	0 9 5
...	...	...	...	...	...	0 7 3	0 10 11
2,81,150	8,595	2,72,555	3,548	2 5 0	1,862	0 12 0	1 5 7
15,743	94	15,649	235	1 6 0	...	1 4 0	1 10 7
28,216	18,726	9,490	176	1 4 0	...	0 6 7	0 12 10
5,777	...	5,777	59	0 15 0	...	0 7 8	0 13 5
48,100	38	48,062	796	2 11 0	...	1 0 2	1 8 3
31,945	3,885	28,060	195	2 4 0	...	0 7 2	0 12 6
35,452	3,448	32,004	480	1 11 0	...	0 7 11	0 13 7
12,287	1,440	10,847	163	1 11 0	...	0 8 11	0 13 9
69,460	9,880	59,580	596	2 1 0	...	0 8 11	0 15 8
49,751	2,261	47,490	356	2 10 0	...	0 10 5	1 1 0
3,41,058	13,528	3,27,530	4,913	4 10 0	...	0 10 9	1 2 7
...	...	...	*	...	9,200	0 8 2	0 13 7
42,367	6,267	36,100	442	2 3 0	...	0 7 9	0 11 9
14,130	19	14,111	244	1 4 0	...	0 6 1	0 11 0
16,05,049	1,27,173	14,77,876	20,724	2 7 7	11,377	0 9 10	3 8 3

* Octroi was compounded for.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c
AGRA.	Muttra ...	23	Muttra ...	60,042	6,50,360	1,40,091	5,10,269	15,951	8 20 0
		24	Brindaban ...	22,717	1,43,197	1,782	1,41,415	4,861	6 9 0
		25	Kosi ...	9,565	24,195	474	23,721	3,046	2 9 0
	Agra ...	26	Agra ...	188,022	24,55,793	8,42,762	16,13,031	66,921	8 23 0
		27	Fatehpur-Sikri ...	7,147	61,299	7,813	53,486	1,232	7 19 0
		28	Firozabad ...	16,849	1,54,474	31,850	1,22,624	3,459	7 15 0
	Farrukhabad ...	29	Fatehgarh *c u m* Farrukhabad.	67,338	5,92,762	1,04,212	4,88,550	15,267	7 10 0
	Mainpuri ...	30	Mainpuri ...	19,000	1,42,212	27,982	1,14,230	3,676	6 11 0
	Etáwah ...	31	Etáwah ...	42,570	5,12,780	1,49,724	3,63,056	10,565	8 21 0
	Etah ...	32	Etah ...	8,796	81,884	14,975	66,909	2,091	7 24 0
		33	Soron ...	12,175	60,516	1,344	59,172	2,606	4 34 0
		34	Kásganj ...	19,686	1,59,164	82,433	76,731	1,846	3 36 0
		35	Marehra ...	8,622	46,339	1,765	44,574	1,211	5 7 0
		36	Jalesar ...	14,348	99,898	12,019	87,879	2,149	6 8 0
			Divisional Total...	496,877	51,84,873	14,19,226	37,65,647	1,34,881	7 31 6
ROHILKHAND.	Bareilly ...	37	Bareilly ...	1,17,380	14,04,703	6,15,147	7,89,556	26,561	6 29 0
	Bijnor ...	38	Bijnor ...	17,583	1,19,545	12,401	1,07,144	3,388	6 6 0
		39	Chándpur ...	12,586	89,063	4,397	84,666	2,594	6 29 0
		40	Dhámpur ...	7,027	66,093	26,806	39,287	1,453	5 24 0
		41	Nagína ...	21,412	1,72,097	66,140	1,05,957	3,888	4 38 0
		42	Najíbabad ...	19,568	1,79,658	24,836	1,54,822	5,035	7 36 0
	Budaun ...	43	Budaun ...	39,031	2,57,948	25,018	2,32,930	6,160	5 39 0
	Moradabad ...	44	Moradabad ...	75,128	9,52,603	4,22,362	5,30,241	17,327	7 12 0
		45	Chandausi ...	25,711	3,48,736	2,34,997	1,13,739	4,011	4 16 0
		46	Amroha ...	40,077	3,99,680	1,56,822	2,42,858	7,337	6 2 0
		47	Sambhal ...	39,715	2,77,041	51,582	2,25,459	6,954	5 28 0

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
40,038	2,596	37,442	10,533	0 25 0	58,705	6,579	52,126	4,888	0 35 0
9,738	7	9,731	2,737	0 17 0	9,135	580	8,555	776	0 15 0
...	...	...	...	...	...	...	...	...	...
2,44,415	74,244	1,70,171	50,200	0 36 0	3,43,889	3,17,113	26,776	3,347	0 6 0
3,020	116	2,904	1,089	0 16 0	5,204	151	5,053	632	0 28 0
7,304	1,048	6,256	2,343	0 15 0	19,984	1,810	18,174	2,272	1 3 0
18,545	1,605	16,940	6,353	0 10 0	28,553	4,114	24,439	3,055	0 15 0
7,857	107	7,750	2,888	0 16 0	8,896	472	8,424	1,069	0 18 0
15,762	1,716	14,046	5,267	0 13 0	59,176	14,192	44,984	5,623	1 2 0
6,727	249	6,478	2,019	0 29 0	6,002	422	5,580	543	0 25 0
3,174	3,959	—785	—294	—0 3 0	19,984	121	19,863	2,475	1 25 0
...	...	...	...	...	...	...	...	...	...
1,456	38	1,418	455	0 7 0	2,522	108	2,414	228	0 11 0
5,035	1,144	3,891	1,529	0 11 0	11,621	1,404	10,217	1,110	0 28 0
3,63,071	86,829	2,76,242	85,119	0 22 4	5,73,671	3,47,066	2,26,605	26,018	0 18 4
...	...	...	...	...	...	...	...	*	...
...	...	...	...	...	5,175	245	4,930	617	0 11 0
328	...	328	92	0 1 0	8,604	2,820	5,784	542	0 18 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
11,355	5,531	5,824	2,450	0 6 0	22,035	464	21,571	1,710	0 22 0
13,954	4,927	9,027	2,318	0 5 0	52,134	4,464	47,670	5,527	0 25 0
...	...	...	...	...	...	...	...	...	...
3,302	1,992	1,310	576	0 1 0	22,707	5,427	17,280	1,645	0 17 0
2,117	...	2,117	378	0 2 0	16,338	14	16,324	1,567	0 16 0

* A sum of six annas and nine pies was recovered under this head in error.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Md. s. c.
AGRA.	Muttra ...	23	Muttra ...	13,091	1,025	12,066	6,034	0 8 0
		24	Brindaban ...	4,810	24	4,786	2,393	0 8 0
		25	Kosi ...	1,531	46	1,485	742	0 6 0
	Agra ...	26	Agra ...	23,023	5,134	17,889	17,663	0 4 0
		27	Fatehpur-Sikri ...	454	11	443	221	0 2 0
		28	Firozabad ...	...	...	...	...	...
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	7,664	52	7,612	5,709	0 5 0
	Mainpuri ...	30	Mainpuri ...	2,396	99	2,297	1,148	0 5 0
	Etáwah ...	31	Etáwah ...	...	...	...	...	...
	Etah ...	32	Etah ...	1,656	212	1,444	725	0 7 0
		33	Soron ...	1,605	47	1,558	780	0 5 0
		34	Kásganj ...	2,731	194	2,537	1,269	0 5 0
		35	Marehra ...	442	43	399	200	0 2 0
		36	Jalesar ...	1,269	526	743	372	0 2 0
			Divisional Total...	60,672	7,413	53,259	37,256	0 4 5
ROHILKAND.	Bareilly ...	37	Bareilly ...	14,355	1,287	13,068	9,802	0 4 0
	Bijnor ...	38	Bijnor ...	1,107	15	1,092	685	0 3 0
		39	Chándpur ...	449	20	429	268	0 1 0
		40	Dhámpur ...	658	126	532	333	0 3 0
		41	Nagína ...	1,018	118	900	562	0 2 0
		42	Najíbabad ...	1,783	161	1,622	1,014	0 3 0
	Budaun ...	43	Budaun ...	2,680	41	2,639	1,319	0 3 0
	Moradabad ,,,	44	Moradabad ...	6,904	107	6,797	3,381	0 4 0
		45	Chandausi ...	992	842	150	51	0 0 4
		46	Amroha ...	2,015	20	1,995	1,005	0 2 0
		47	Sambhal ...	1,157	...	1,157	591	0 1 0

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Hds.	Hds.	Hds.	Rs.	
8,95,719	1,56,465	7,39,254	42,214	12 12 0	17,082	1,686	15,396	1,484	...
1,70,582	2,485	1,68,097	12,188	7 16 0	1,291	...	1,291	81	...
55,274	520	54,754	3,046	5 29 0	2,816	...	2,816	550	...
34,97,354	13,36,357	21,60,997	1,62,221	11 22 0	1,52,536	52,849	99,687	16,814	...
75,269	8,092	67,177	3,359	9 16 0	2,806	231	2,575	379	...
1,96,712	34,884	1,61,828	8,815	9 24 0	5,117	...	5,117	725	...
6,50,335	1,09,983	5,40,352	40,057	8 1 0	18,591	...	18,591	2,683	...
1,95,938	30,615	1,65,323	10,104	8 28 0	7,501	...	7,501	469	...
6,54,266	1,70,076	4,84,190	23,517	11 15 0	16,352	10	16,342	1,604	...
1,17,965	15,015	1,02,950	7,064	11 28 0	5,452	47	5,405	169	...
87,075	5,535	81,540	7,050	6 28 0	2,947	265	2,682	380	...
2,14,777	92,162	1,22,615	6,257	6 9 0	8,765	52	8,713	1,072	...
54,980	1,972	53,008	2,670	6 6 0	4,057	652	3,405	523	...
1,18,756	12,095	1,06,661	6,155	7 17 0	4,326	...	4,326	512	...
69,85,002	19,76,256	50,08,746	3,34,717	10 3 3	2,49,639	55,792	1,93,847	27,445	...
14,82,382	6,21,426	8,60,956	52,759	7 13 0	48,277	2,278	45,999	6,582	...
1,30,495	11,661	1,18,834	5,992	6 30 0	3,232	...	3,232	416	...
1,38,441	7,251	1,31,190	4,143	10 17 0	2,071	...	2,071	223	...
77,557	27,474	50,083	2,420	7 5 0	1,027	...	1,027	100	...
1,73,115	66,258	1,06,857	5,622	5 0 0	4,285	...	4,285	483	...
2,08,427	27,963	1,80,464	7,754	9 9 0	656	...	656	407	...
3,14,285	32,832	2,81,453	15,642	7 8 0	11,758	...	11,758	1,548	...
10,71,656	4,33,077	6,38,579	35,538	8 20 0	34,626	294	34,332	2,316	...
3,74,413	2,36,875	1,37,538	7,242	5 10 0	5,635	...	5,635	416	...
4,49,262	1,66,714	2,82,548	13,289	7 2 0	19,351	204	19,147	1,287	...
3,28,492	51,597	2,76,895	12,302	6 39 0	14,783	...	14,783	1,120	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra ...	23	Muttra ...	14,465	8,803	5,662	1,145	0 4 0
		24	Brindaban ...	3,246	254	2,992	622	0 5 0
		25	Kosi ...	380	4	376	71	0 2 0
	Agra ...	26	Agra ...	...	...	...	...	...
		27	Fatehpur-Sikri ...	9,315	3,974	5,341	257	0 30 0
		28	Firozabad ...	...	...	...	...	...
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	1,290	54	1,236	309	0 1 0
	Mainpuri ...	30	Mainpuri ...	6,103	5,552	551	558	0 6 0
	Etáwah ...	31	Etáwah ...	...	...	...	...	...
	Etah ...	32	Etah ...	4,149	2,830	1,319	238	0 6 0
		33	Soron ...	1,142	16	1,126	221	0 4 0
		34	Kásganj ...	12,252	9,130	3,122	430	0 6 0
		35	Marehra ...	990	83	907	169	0 4 0
		36	Jalesar ...	5,201	3,222	1,979	197	0 6 0
			Divisional Total...	58,533	33,922	24,611	4,217	0 1 3
ROHILKHAND.	Bareilly ...	37	Bareilly ...	72,020	60,160	11,860	3,171	0 4 0
	Bijnor ...	38	Bijnor ...	1,691	90	1,601	296	0 4 0
		39	Chándpur ...	1,771	446	1,325	248	0 4 0
		40	Dhámpur ...	2,460	1,015	1,445	307	0 8 0
		41	Nagína ...	6,112	3,935	2,177	408	0 4 0
		42	Najíbabad ...	4,492	1,416	3,076	577	0 6 0
	Budaun ...	43	Budaun ...	4,942	1,783	3,159	592	0 3 0
	Moradabad ...	44	Moradabad ...	2,195	97	2,098	388	0 1 0
		45	Chandausi ...	172	33	139	17	0 0 3
		46	Amroha ...	7,083	4,129	2,954	745	0 3 0
		47	Sambhal ...	6,985	385	6,600	1,240	0 7 0

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
64,727	26,421	38,306	5,173	0 9 0	1,30,869	5,545	1,25,324	3,917	2 1 0
8,486	761	7,725	1,111	0 14 0	35,907	42	35,865	1,683	1 9 0
1,62,815	4	1,62,811	790	17 5 0	44,510	159	44,351	1,384	4 10 0
3,80,231	11,031	3,69,200	13,840	1 39 0	17,82,957	2,33,098	15,49,859	18,335	8 4 0
27,776	11,919	15,857	257	2 9 0	...	...	...	...	...
3,910	...	3,910	244	0 9 0	60,766	3,666	57,100	1,165	3 6 0
1,290	54	1,236	3,366	0 1 0	81,085	63	81,022	2,560	1 3 0
44,772	9,611	35,161	807	1 34 0	17,084	878	16,206	640	0 14 0
32,922	1	32,921	2,616	0 31 0	1,53,262	6,022	1,47,240	4,086	3 7 0
10,985	8,295	2,690	601	0 12 0	18,566	616	17,950	625	2 1 0
3,145	47	3,098	467	0 10 0	20,613	1,225	19,388	713	1 9 0
35,737	27,390	8,347	861	0 17 0	43,230	2,452	40,778	1,497	2 1 0
2,137	245	1,892	144	0 9 0	7,554	64	7,490	248	0 14 0
18,722	9,655	9,067	609	0 25 0	17,610	1,327	16,283	389	1 2 0
7,97,655	1,05,434	6,92,221	30,886	1 17 12	24,14,013	2,55,157	21,58,856	37,242	4 5 6
6,65,265	2,73,819	3,91,446	10,749	3 9 0	4,88,629	1,42,916	3,45,713	10,119	2 15 0
73,813	268	73,545	729	4 7 0	35,894	1,571	34,323	733	1 15 0
45,629	1,301	44,328	502	3 21 0	16,445	2	16,443	464	1 5 0
37,366	3,022	34,344	528	4 35 0	47,833	6,157	41,676	1,371	5 15 0
17,624	11,766	5,858	1,031	0 11 0	44,337	3,984	40,353	1,261	1 14 0
1,45,661	4,118	1,41,543	1,350	7 9 0	62,085	9,330	52,755	1,236	2 11 0
25,935	7,726	18,209	1,454	0 19 0	70,149	194	69,955	2,224	1 13 0
16,380	130	16,250	2,804	0 9 0	2,28,701	24,587	2,04,114	5,347	2 11 0
33,394	33	33,361	2,052	1 12 0	2,06,000	37,927	1,68,073	5,417	6 9 0
20,058	12,383	7,675	1,647	0 8 0	84,839	1,623	83,216	2,608	2 1 0
22,179	1,158	21,021	1,995	0 21 0	34,068	1	34,067	1,066	0 14 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	15				
				Class V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Agra.	Muttra ...	23	Muttra ...	1,39,463	1,756	1,37,707	2,300	2 5 0
		24	Brindaban ...	27,870	216	27,654	864	1 3 0
		25	Kosi ...	38,938	133	38,805	1,213	4 1 0
	Agra ...	26	Agra ...	83,451	16,243	67,208	9,246	0 6 0
		27	Fatehpur-Sikri ...	20,612	5,205	15,407	241	2 2 0
		28	Firozabad ...	39,358	8,234	31,124	487	1 14 0
	Farrukhabad ...	29	Fatehgarh *c u m* Farrukhabad.	1,25,850	1,455	1,24,401	3,525	1 14 0
	Mainpuri ...	30	Mainpuri ...	20,717	40	20,677	545	1 1 0
	Etáwah ...	31	Etáwah ...	98,672	11,258	87,414	2,950	2 1 0
	Etah ...	32	Etah ...	28,769	1,681	27,088	897	3 1 0
		33	Soron ...	13,713	1,073	12,640	170	1 1 0
		34	Kásganj ...	77,539	2,114	75,425	2,128	3 13 0
		35	Marehra ...	9,147	815	8,332	261	0 15 0
		36	Jalesar ...	24,162	1,080	23,082	721	1 10 0
			Divisional Total...	7,48,267	51,303	6,96,964	25,548	1 6 5
Rohilkhand.	Bareilly ...	37	Bareilly ...	3,98,077	96,022	3,02,055	14,099	2 9 0
	Bijnor ...	38	Bijnor ...	19,558	302	19,256	898	1 2 0
		39	Chándpur ...	29,383	1,180	28,203	881	2 4 0
		40	Dhámpur ...	27,575	8,989	18,586	616	2 10 0
		41	Nagína ...	55,727	3,339	52,388	1,671	2 7 0
		42	Najíbabad ...	64,155	14,565	49,590	1,570	2 9 0
	Budaun ...	43	Budaun ...	69,777	351	69,426	1,497	1 12 0
	Moradabad ...	44	Moradabad ...	1,85,307	21,377	1,63,930	5,045	2 3 0
		45	Chandausi ...	2,77,768	1,35,691	1,42,077	5,015	5 8 0
		46	Amroha ...	61,073	1,438	59,635	1,868	1 8 0
		47	Sambhal ...	59,286	733	58,553	1,830	1 8 0

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
8,196	22	8,174	1,562	0 5 0	8,35,231	16,141	8,19,090	6,758	13 10 0
1,519	...	1,519	758	0 3 0	3,63,786	98,281	2,65,505	2,766	11 11 0
1,576	32	1,544	408	0 6 0	2,08,810	18,620	1,90,190	2,853	19 14 0
29,346	5,652	23,694	7,215	0 5 0	39,49,991	23,64,847	15,85,144	34,179	8 7 0
929	...	929	232	0 5 0	81,622	9,318	72,304	724	10 2 0
948	766	182	108	0 0 7	2,62,172	1,92,505	69,667	2,608	4 2 0
7,793	2,840	4,953	809	0 3 0	...	...	...	...	...
1,901	7	1,894	533	0 4 0	2,18,193	5,380	2,12,813	3,247	11 3 0
7,770	544	7,226	1,419	0 7 0	7,42,039	28,750	7,13,289	7,133	16 12 0
...	...	...	...	...	2,04,203	17,170	1,87,033	1,873	21 4 0
...	...	...	...	...	1,32,133	9,647	1,22,486	1,226	10 1 0
4,086	487	3,599	474	0 7 0	2,06,281	3,726	2,02,555	2,982	10 5 0
508	119	389	97	0 2 0	45,420	947	44,473	446	5 3 0
1,449	478	971	323	0 3 0	1,17,000	5,142	1,11,858	1,119	7 13 0
66,021	10,947	55,074	13,933	0 4 7	73,66,881	27,70,474	45,96,407	67,914	9 4 0
9,163	4,401	4,762	1,402	0 2 0	15,13,153	91,756	14,21,397	22,212	12 2 0
1,560	36	1,524	385	0 3 0	96,938	6,034	90,904	1,415	5 3 0
2,476	6	2,470	270	0 8 0	99,029	1,443	97,586	1,517	7 12 0
1,777	267	1,510	232	0 9 0	48,653	4,231	44,422	668	6 5 0
3,871	59	3,812	497	0 7 0	1,25,829	6,012	1,19,817	1,796	5 14 0
3,136	428	2,708	507	0 6 0	4,77,892	2,42,886	2,35,006	3,676	12 0 0
8,136	4,786	3,350	172	0 3 0	3,83,703	29,278	3,54,425	5,655	9 1 0
9,980	592	9,388	1,733	0 5 0	10,19,465	32,115	9,87,350	15,019	13 2 0
17,313	7,288	10,025	1,908	0 16 0	6,01,180	1,80,557	4,20,623	6,355	16 6 0
2,831	30	2,801	621	0 3 0	2,25,503	17,847	2,07,656	3,249	5 3 0
6,016	632	5,384	1,035	0 5 0	2,50,914	3,101	2,47,813	3,720	6 4 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
AGRA.	Muttra ...	23	Muttra ...	8,53,252	16,542	8,36,710	7,034	13 15 0
		24	Brindaban ...	3,63,786	98,281	2,65,505	2,766	11 11 0
		25	Kosi ...	2,08,810	18,620	1,90,190	2,853	19 14 0
	Agra ...	26	Agra ...	66,21,598	43,00,052	23,21,546	41,650	12 6 0
		27	Fatehpur-Sikri ...	81,622	9,318	72,304	724	10 2 0
		28	Firozabad ...	3,09,827	13,531	2,96,296	3,104	17 9 0
	Farrukhabad ...	29	Fatehgarh *c u m* Farrukhabad.	1,12,504	9,562	1,02,942	1,543	1 8 0
	Mainpuri ...	30	Mainpuri ...	2,42,273	15,342	2,26,931	3,467	11 15 0
	Etáwah ...	31	Etáwah ...	7,65,769	29,379	7,36,390	7,499	17 5 0
	Etah ...	32	Etah ...	2,18,367	22,881	1,95,486	2,139	22 4 0
		33	Soron ...	1,32,133	9,647	1,22,486	1,226	10 1 0
		34	Kasganj ...	2,16,483	3,726	2,12,757	3,122	10 13 0
		35	Marehra ...	48,288	1,088	47,200	531	5 8 0
		36	Jalesar ...	1,17,004	5,142	1,11,862	1,120	7 13 0
			Divisional Total...	1,02,91,716	45,53,111	57,38,605	78,778	11 8 9
ROHILKHAND.	Bareilly ...	37	Bareilly ...	17,02,174	93,061	16,09,113	25,146	13 11 0
	Bijnor ...	38	Bijnor ...	1,15,529	6,652	1,08,877	1,696	6 3 0
		39	Chandpur ...	1,03,560	1,453	1,02,107	1,588	8 2 0
		40	Dhampur ...	52,140	4,237	47,903	721	6 13 0
		41	Nagina ...	1,33,190	7,211	1,25,979	1,897	5 14 0
		42	Najibabad ...	5,11,101	2,51,429	2,59,672	4,084	13 4 0
	Budaun ...	43	Budaun ...	4,18,989	32,275	3,86,714	6,159	9 15 0
	Moradabad ...	44	Moradabad ...	11,18,070	32,359	10,85,711	16,493	14 7 0
		45	Chandausi ...	6,11,768	1,80,588	4,31,180	6,519	16 12 0
		46	Amroha ...	2,35,379	7,958	2,27,421	3,560	5 11 0
		47	Sambhal ...	2,58,350	3,098	2,55,252	3,832	6 7 0

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total Octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
2,16,705	33,447	1,83,258	2,866	3 1 0	33	0 11 3	1 1 9
47,538	1,185	46,353	483	2 0 0	...	0 8 7	0 14 0
51,802	232	51,570	806	5 6 0	...	0 5 1	1 2 6
5,99,681	62,513	5,37,168	8,715	2 14 0	...	0 13 10	1 7 8
...	...	...	...	...	...	0 7 6	0 11 7
54,077	397	53,680	538	3 3 0	...	0 8 4	0 14 5
10,75,719	7,19,182	3,56,537	5,287	5 5 0	...	0 9 6	0 14 3
1,44,261	63,577	80,684	1,261	4 4 0	...	0 8 6	0 15 0
2,09,043	15,717	1,93,326	2,900	4 9 0	...	0 13 6	1 1 6
55,797	13,895	41,902	420	4 12 0	...	0 12 10	1 5 11
43,034	7,278	35,756	540	2 15 0	...	0 9 3	0 13 10
1,07,590	4,534	1,03,056	1,546	5 4 0	...	0 5 1	0 13 9
4,987	736	4,251	65	0 8 0	...	0 4 11	0 8 9
...	...	...	...	...	...	0 6 10	0 11 0
26,10,234	9,22,693	16,87,541	25,427	3 6 4	33	0 10 9	1 2 5
5,76,866	40,934	5,35,932	8,377	4 9 0	60	0 7 2	1 1 7
21,917	2,324	19,593	313	1 2 0	...	0 5 5	0 10 2
14,769	2,261	12,508	195	1 0 0	...	0 5 3	0 10 6
67,779	31,219	36,560	579	5 3 0	...	0 5 6	0 14 11
41,790	7,441	34,349	516	1 10 0	...	0 4 0	0 9 8
2,20,489	1,63,001	57,488	898	2 15 0	...	0 6 4	0 14 7
1,96,871	67,027	1,29,844	2,330	3 5 0	...	0 6 5	0 12 9
6,35,885	2,62,993	3,72,892	5,516	5 0 0	60	0 7 7	0 15 11
3,39,641	58,970	2,80,671	4,487	10 15 0	...	0 4 6	1 4 7
49,658	340	49,318	747	1 4 0	...	0 5 4	0 10 3
30,286	188	30,098	470	0 12 0	...	0 4 11	0 9 6

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND (*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	76,458	11,21,259	5,62,991	5,58,268	16,242	7 12 0
		49	Tilhar ...	19,091	2,49,021	1,05,825	1,43,196	3,977	7 20 0
	Pilibhít ...	50	Pilibhít ...	33,490	3,80,710	1,20,524	2,60,186	6,809	7 31 0
		51	Bisalpur ...	9,851	51,484	20,118	31,366	1,684	5 8 0
			Divisional Total...	554,108	60,69,641	24,49,966	36,19,675	1,13,400	6 21 5
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	172,674	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	19,281	1,16,458	7,866	1,08,592	2,912	5 25 0
	Bánda ...	54	Bánda ...	22,565	5,10,199	3,62,918	1,47,281	4,878	6 21 0
	Allahabad ...	55	Allahabad ...	159,545	12,59,510	2,48,756	10,10,754	46,780	6 13 0
	Jhánsi ...	56	Jhánsi ...	55,724	6,02,274	94,841	5,07,433	12,431	9 4 0
		57	Mau-Ránipur ...	17,231	1,54,694	19,035	1,35,659	4,502	7 14 0
		58	Lalitpur ...	11,560	1,65,713	5,615	1,60,098	2,233	13 34 0
	Jalaun ...	59	Orai ...	8,458	63,748	855	62,893	1,864	7 17 0
		60	Kálpi ...	10,139	5,98,600	4,16,494	1,82,106	5,754	17 38 0
		61	Kunch ...	15,888	3,99,387	2,35,568	1,63,819	5,641	10 12 0
			Divisional Total...	493,065	38,70,583	13,91,948	24,78,635	86,995	5 1 1
BENARES.	Benares ...	62	Benares ...	204,373	15,17,309	1,86,119	13,31,190	99,518	6 21 0
	Mirzapur ...	63	Mirzapur ...	79,862	5,44,109	13,327	5,30,782	22,751	6 26 0
		64	Chunár ...	9,926	79,502	2,986	76,516	3,007	7 28 0
	Jaunpur ...	65	Jaunpur ...	42,771	4,87,701	79,367	4,08,334	14,799	9 22 0
	Gházipur ...	66	Gházipur ...	39,429	3,79,104	19,170	3,59,934	17,014	9 5 0
			Divisional Total...	376,361	30,07,725	3,00,969	27,06,756	1,57,089	7 7 11

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

7					8				
Refined Sugar.					Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
10,254	196	10,058	1,854	0 5 0	16,150	...	16,150	715	0 8 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
41,310	12,646	28,664	7,668	0 2 1	1,43,143	13,434	1,29,709	12,323	0 9 6
...	...	...	...	...	...	...	...	...	...
4,526	105	4,421	1,381	0 9 0	4,347	243	4,104	770	0 9 0
8,026	162	7,864	3,932	0 14 0	18,220	120	18,100	3,057	0 32 0
47,969	16,275	31,694	11,885	0 8 0	37,068	7,591	29,477	7,369	0 7 0
25,107	9,219	15,888	5,959	0 11 0	39,495	10,996	28,499	3,562	0 20 0
7,357	214	7,143	1,181	0 17 0	6,242	53	6,189	774	0 14 0
4,365	1,187	3,178	1,192	0 11 0	5,575	1,505	4,070	509	0 14 0
1,761	...	1,761	564	0 8 0	2,514	...	2,514	299	0 12 0
5,362	123	5,239	1,315	0 21 0	30,760	4,838	25,922	3,240	2 22 0
8,055	1,251	6,804	1,701	0 17 0	31,038	6,757	24,281	2,277	1 21 0
1,12,528	28,536	83,992	29,110	0 6 13	1,75,259	32,103	1,43,156	21,857	0 11 10
97,195	34,755	62,440	25,972	0 12 0	1,05,857	11,662	94,195	11,659	0 18 0
20,911	5,878	15,033	4,144	0 8 0	23,614	2,211	21,403	1,969	0 11 0
1,604	88	1,516	374	0 6 0	5,625	5	5,620	340	0 23 0
7,992	6,760	1,232	462	0 1 0	31,633	387	31,246	3,602	0 29 0
...	...	...	...	...	...	...	...	...	...
1,27,702	47,481	80,221	30,952	0 8 8	1,66,729	14,265	1,52,464	17,570	0 16 3

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Rohilkhand (*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	5,073	148	4,925	1,849	0 3 0
		49	Tilhar ...	1,101	47	1,054	395	0 2 0
	Pilibhít ...	50	Pilibhít ...	5,371	533	4,838	2,419	0 6 0
		51	Bisalpur ...	515	...	515	257	0 2 0
			Divisional Total...	45,178	3,465	41,713	23,931	0 3 0
Allahabad.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	1,332	6	1,326	663	0 3 0
	Bánda ...	54	Bánda ...	22	...	22	11	0 0 1
	Allahabad ...	55	Allahabad ...	15,085	523	14,562	9,101	0 4 0
	Jhánsi ...	56	Jhánsi ...	19,810	9,864	9,946	3,730	0 7 0
		57	Mau-Ránipur ...	6,793	5,287	1,506	377	0 3 0
		58	Lalitpur ...	...	...	...	...	...
	Jalaun ...	59	Orai ...	585	4	581	365	0 3 0
		60	Kálpi ...	1,604	636	968	242	0 4 0
		61	Kunch ...	...	...	...	...	...
			Divisional Total...	45,231	16,320	28,911	14,489	0 2 6
Benares.	Benares ...	62	Benares ...	28,111	1,096	27,015	27,016	0 5 0
	Mirzapur ...	63	Mirzapur ...	7,973	76	7,897	3,948	0 4 0
		64	Chunár ...	600	...	600	316	0 2 0
	Jaunpur ...	65	Jaunpur ...	2,328	180	2,148	1,075	0 2 0
	Gházipur ...	66	Gházipur ...	2,277	13	2,264	1,128	0 2 0
			Divisional Total...	41,289	1,365	39,924	33,483	0 4 4

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

10					11				
CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					CLASS II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Hds.	Hds.	Hds.	Rs.	
13,87,479	5,79,532	8,07,947	29,157	10 23 0	35,976	...	35,976	1,926	...
3,01,764	1,06,011	1,95,753	6,348	10 10 0	4,642	28	4,614	337	...
4,02,882	1,21,617	2,81,265	11,959	8 13 0	*	*	*	572	...
55,022	128	54,894	2,676	5 23 0	3,032	...	3,032	334	...
68,95,672	24,90,416	44,05,256	2,12,843	7 3 13	1,89,351	2,804	1,86,547	18,067	...
...	...	...	...	...	1,34,156	1,480	1,32,676	16,952	...
1,74,154	8,750	1,65,404	7,024	8 23 0	15,572	1,298	14,274	903	...
5,69,044	3,64,566	2,04,478	13,205	9 2 0	9,165	...	9,165	477	...
15,75,319	2,96,695	12,78,624	93,884	8 1 0	81,222	2,059	79,163	8,271	...
6,86,685	1,24,919	5,61,766	30,758	10 1 0	41,397	573	40,824	3,496	...
1,93,466	25,589	1,67,877	7,702	9 24 0	3,938	...	3,938	69	...
1,78,327	8,324	1,70,003	4,499	14 28 0	4,641	...	4,641	203	...
80,282	857	79,425	3,474	9 16 0	2,139	...	2,139	116	...
6,49,981	4,22,120	2,27,861	11,182	22 19 0	962	...	962	147	...
4,50,130	2,44,670	2,05,460	10,167	12 37 0	8,770	...	8,770	274	...
45,57,388	14,96,490	30,60,898	1,81,895	6 8 5	3,01,962	5,410	2,96,552	30,908	...
20,80,188	2,59,711	18,20,477	1,97,637	8 36 0	69,365	3,771	65,594	7,837	...
6,01,751	21,680	5,80,071	35,091	7 11 0	26,218	168	26,050	2,339	...
93,734	3,079	90,655	4,655	9 5 0	1,373	...	1,373	207	...
6,20,660	92,566	5,28,094	23,348	12 14 0	13,359	40	13,319	1,217	...
4,08,217	19,182	3,89,035	20,180	9 35 0	16,828	...	16,828	1,630	...
38,04,550	3,96,218	34,08,332	2,80,911	9 2 4	1,27,143	3,979	1,23,164	13,230	...

* The octroi was farmed.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND.—(*concluded.*)	Sháhjahánpur	48	Sháhjahánpur ...	92,486	28,460	64,026	3,143	0 33 0
		49	Tilhar ...	89	...	89	17	0 0 3
	Pilibhít ...	50	Pilibhít ...	10,908	7,872	3,036	634	0 4 0
		51	Bisalpur ...	783	27	756	135	0 3 0
			Divisional Total...	2,14,189	1,09,848	1,04,341	11,918	0 7 9
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	2,644	2,198	446	145	0 1 0
	Bánda ...	54	Bánda ...	27,268	25,364	1,904	207	0 3 0
	Allahabad ...	55	Allahabad ...	20,596	8,240	12,356	4,465	0 3 0
	Jhánsi ...	56	Jhánsi ...	19,148	15,814	3,334	625	0 2 0
		57	Mau-Ránipur ...	19,353	13,854	5,499	267	0 13 0
		58	Lalitpur ...	...	...	...	..	...
	Jalaun ...	59	Orai ...	921	304	617	151	0 3 0
		60	Kálpi ...	30,474	27,128	3,346	320	0 13 0
		61	Kunch ...	...	...	...	...	...
			Divisional Total...	1,20,404	92,902	27,502	6,180	0 2 4
BENARES.	Benares ...	62	Benares ...	33,351	10,452	22,899	5,020	0 4 0
	Mirzapur ...	63	Mirzapur ...	12,864	7,128	5,736	981	0 3 0
		64	Chunár ...	2,272	1,086	1,186	183	0 5 0
	Jaunpur ...	65	Jaunpur ...	19,382	10,566	8,816	1,651	0 8 0
	Gházipur ...	66	Gházipur ...	5,045	2,946	2,099	1,105	0 2 0
			Divisional Total...	72,914	32,178	40,736	8,940	0 5 6

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
2,88,012	85,381	2,02,631	4,387	2 26 0	1,79,860	4,876	1,74,984	5,673	2 5 0
1,377	...	1,377	213	0 13 0	42,050	356	41,694	1,315	2 3 0
40,237	25,616	14,621	1,568	0 17 0	1,23,738	4,305	1,19,433	3,732	3 9 0
85,625	382	85,243	738	8 26 0	11,655	37	11,618	375	1 3 0
15,18,555	4,27,103	10,91,452	31,747	1 38 13	16,76,283	2,37,866	14,38,417	42,941	2 9 4
...	...	...	...	...	...	...	...	...	..
53,146	6,605	46,541	497	2 17 0	14,140	663	13,477	441	0 11 0
80,478	75,669	4,809	531	0 9 0	14,644	163	14,481	855	0 10 0
2,02,537	19,378	1,83,159	9,832	1 6 0	13,77,322	25,140	13,52,182	9,673	8 8 0
55,471	45,473	9,998	870	0 7 0	1,18,608	8,321	1,10,287	2,333	2 0 0
57,145	40,852	16,293	363	0 38 0	16,865	1,017	15,848	234	0 15 0
12,311	1	12,310	272	1 3 0	4,012	2,303	1,709	460	0 2 0
7,348	912	6,436	243	0 30 0	5,207	1,832	3,375	173	0 6 0
1,31,289	81,385	49,904	562	4 37 0	5,448	240	5,208	416	0 8 0
...	...	...	...	...	22,915	75	22,840	422	1 7 0
5,99,725	2,70,275	3,29,450	13,170	0 26 12	15,79,161	39,754	15,39,407	15,007	3 1 11
8,51,352	35,895	8,15,457	19,387	4 0 0	3,89,183	74,261	3,14,922	14,961	1 9 0
30,516	18,989	11,527	7,134	0 6 0	68,430	2,488	65,942	1,745	0 13 0
5,971	3,319	2,652	295	0 11 0	7,278	...	7,278	242	0 12 0
1,68,805	12,432	1,56,373	3,562	3 26 0	80,033	2,596	77,437	1,805	1 13 0
16,634	8,006	8,628	1,399	0 9 0	66,783	3,636	63,147	1,999	1 10 0
10,73,278	78,641	9,94,637	31,777	2 24 3	6,11,707	82,981	5,28,726	20,752	1 6 6

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	15				
				Class V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Rohilkhand (*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	2,53,023	48,576	2,04,447	9,738	2 11 0
		49	Tilhar ...	55,600	8,147	47,453	2,224	2 8 0
	Pilibhít ...	50	Pilibhít ...	2,07,429	74,655	1,32,774	2,075	3 15 0
		51	Bisalpur ...	12,371	...	12,371	391	1 4 0
			Divisional Total...	17,76,109	4,15,365	13,60,744	49,418	2 7 4
Allahabad.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	20,441	1,165	19,276	1,122	1 0 0
	Bánda ...	54	Bánda ...	67,807	2,598	65,209	1,053	2 7 0
	Allahabad ...	55	Allahabad ...	2,64,666	18,422	2,46,244	13,146	1 9 0
	Jhánsi ...	56	Jhánsi ...	1,15,636	32,054	83,582	2,629	1 8 0
		57	Mau-Ránipur ...	77,497	12,632	64,865	1,067	3 12 0
		58	Lalitpur ...	43,989	16,787	27,202	1,133	2 6 0
	Jalaun ...	59	Orai ...	12,874	190	12,684	413	1 8 0
		60	Kálpi ...	76,047	27,559	48,488	444	4 13 0
		61	Kunch ...	46,347	20,271	26,076	815	1 10 0
			Divisional Total...	7,25,304	1,31,678	5,93,626	21,822	1 3 3
Benares.	Benares ...	62	Benares ...	5,20,162	19,436	5,00,726	16,569	2 7 0
	Mirzapur ...	63	Mirzapur ...	1,45,255	19,450	1,25,805	2,548	1 8 0
		64	Chunár ...	10,535	...	10,535	332	1 0 0
	Jaunpur ...	65	Jaunpur ...	66,854	6,648	60,206	1,879	1 7 0
	Gházipur ...	66	Gházipur ...	72,715	6,334	66,381	1,992	1 11 0
			Divisional Total...	8,15,521	51,868	7,63,653	23,320	2 0 6

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
4,287	96	4,191	1,048	0 2 0	7,67,214	25,191	7,42,023	11,597	9 11 0
2,887	81	2,806	701	0 6 0	2,81,143	5,599	2,75,544	4,280	14 7 0
11,077	494	10,583	1,335	0 13 0	5,89,212	88,343	5,00,869	7,826	14 15 0
2,046	...	2,046	396	0 8 0	1,11,553	759	1,10,794	1,108	11 4 0
86,556	19,196	67,360	12,242	0 4 14	65,91,381	7,35,152	58,56,229	90,093	10 9 1
...	...	...	...	...	...	...	...	...	...
1,970	...	1,970	267	0 4 0	2,73,902	15,832	2,58,070	2,688	13 6 0
2,409	4	2,405	601	0 4 0	2,55,669	34,532	2,21,137	3,455	9 12 0
11,498	582	10,916	5,908	0 3 0	13,24,647	2,07,165	11,17,482	17,461	7 0 0
5,871	1,583	4,288	1,330	0 3 0	3,99,606	87,578	3,12,028	4,875	5 10 0
6,159	97	6,062	1,137	0 14 0	1,31,470	5,436	1,26,034	1,903	7 5 0
982	265	717	179	0 2 0	2,48,671	81,061	1,67,610	2,323	14 8 0
655	...	655	190	0 3 0	50,521	1,127	49,394	748	5 13 0
1,566	90	1,476	369	0 6 0	1,93,983	8,817	1,85,166	1,852	18 4 0
10,454	2,388	8,066	1,008	0 20 0	2,02,663	11,224	1,91,439	1,916	12 1 0
41,564	5,009	36,555	10,989	0 2 15	30,81,132	4,52,772	26,28,360	37,221	5 5 3
25,424	—5,889	31,313	11,033	0 6 0	95,171	4,006	91,165	23,509	0 7 0
10,590	2,194	8,396	2,686	0 4 0	10,63,294	4,71,577	5,91,717	5,917	7 7 0
868	...	868	218	0 3 0	73,699	5,132	68,567	688	6 15 0
10,800	3,952	6,848	1,141	0 6 0	2,32,153	23,608	2,08,545	3,259	4 14 0
5,609	207	5,402	1,194	0 5 0	...	...	...	...	...
53,291	464	52,827	16,272	0 5 9	14,64,317	5,04,323	9,59,994	33,373	2 8 10

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
ROHILKHAND—(*concluded*).	Sháhjahánpur,	48	Sháhjahánpur ...	8,11,893	25,485	7,86,408	12,292	10 5 0
		49	Tilhar ...	3,02,378	6,856	2,95,522	4,588	15 3 0
	Pilibhít ...	50	Pilibhít ...	6,26,372	88,875	5,37,497	8,398	16 1 0
		51	Bisalpur ...	1,26,308	814	1,25,494	1,257	12 12 0
			Divisional Total...	71,27,201	7,42,351	63,84,850	98,230	11 8 4
ALLAHÁBAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	2,91,996	19,012	2,72,984	2,844	14 3 0
	Bánda ...	54	Bánda ...	2,55,669	34,532	2,21,137	3,455	9 12 0
	Allahabad ...	55	Allahabad ...	16,26,863	3,43,035	12,83,828	21,784	8 0 0
	Jhánsi ...	56	Jhánsi ...	5,26,859	1,03,937	4,22,922	6,608	7 9 0
		57	Mau—Ránipur ...	1,31,470	5,436	1,26,034	1,903	7 5 0
		58	Lalitpur ...	2,48,671	81,054	1,67,617	2,323	14 8 0
	Jalaun ...	59	Orai ...	50,521	1,127	49,394	748	5 13 0
		60	Kálpi ...	1,93,983	8,817	1,85,166	1,852	18 4 0
		61	Kunch ...	2,02,663	11,224	1,91,439	1,916	12 1 0
			Divisional Total...	35,28,695	6,08,174	29,20,521	43,433	5 14 9
BENARES.	Benares ...	62	Benares ...	3,47,631	13,968	3,33,663	29,611	1 4 0
	Mirzapur ...	63	Mirzapur ...	10,80,157	4,71,577	6,08,580	6,107	7 10 0
		64	Chunár ...	77,108	5,131	71,977	741	7 4 0
	Jaunpur ...	65	Jaunpur ...	2,54,628	23,860	2,30,768	3,612	5 6 0
	Gházipur ...	66	Gházipur ...	34,389	225	34,164	435	0 14 0
			Divisional Total...	17,93,913	5,14,761	12,79,152	40,506	3 6 5

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total Octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
2,52,525	13,984	2,38,541	3,728	3 2 0	172	0 6 1	0 14 3
73,776	10,770	63,006	981	3 5 0	...	0 5 4	0 14 0
2,39,639	1,28,511	1,11,128	2,736	3 5 0	...	0 5 9	0 15 6
43,728	2,098	41,630	416	4 4 0	...	0 4 7	0 10 8
28,05,619	7,92,061	20,12,558	32,289	3 1 1	292	0 6 2	0 14 5
...	...	...	...	...	...	...	0 1 7
...	...	...	...	...	...	0 5 10	0 10 10
75,800	26,775	49,025	766	2 2 0	17	0 9 4	0 14 10
2,53,197	52,715	2,00,482	4,853	1 4 0	4,301	0 1 4	1 1 3
1,27,521	45,946	81,575	1,275	1 7 0	57	0 8 10	0 14 2
71,034	33,110	37,924	579	2 3 0	...	0 7 2	0 12 1
33,782	3,375	30,407	244	2 10 0	8	0 6 3	0 12 11
6,345	665	5,680	49	0 11 0	...	0 6 7	0 10 3
...	...	...	...	...	...	1 1 8	1 7 8
...	...	...	...	...	...	0 10 3	0 14 8
5,67,679	1,62,586	4,05,093	7,766	0 13 1	4,383	0 5 11	0 10 6
4,20,816	25,512	3,95,304	14,607	1 15 0	...	0 15 6	1 8 5
...	...	...	...	...	...	0 7 0	0 11 7
5,995	...	5,995	31	0 10 0	...	0 7 6	0 10 10
50,521	2,344	48,177	756	1 2 0	393	0 8 9	0 14 1
94,157	14,134	80,023	1,394	2 0 0	...	0 8 2	0 12 3
5,71,489	41,990	5,29,499	18,788	1 6 6	393	0 11 11	1 2 11

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur	67	Gorakhpur ...	63,377	5,35,077	1,01,309	4,33,768	21,447	6 34 0
	Azamgarh...	68	Azamgarh ...	18,835	1,62,877	20,289	1,42,588	5,386	7 22 0
			Divisional Total	82,212	6,97,954	1,21,598	5,76,356	26,833	7 0 7
KUMAUN.	Almora ...	69	Almora ...	8,596	...	...	...	...	...
			Divisional Total	8,596	...	...	...	...	...
LUCKNOW.	Lucknow ...	70	Lucknow ...	Municipal 240,649 Cantt. 23,400	20,02,061	2,41,954	17,60,107	58,908	6 27 0
	Rae Bareli...	71	Rae Bareli ...	15,880	1,27,622	1,805	1,25,817	4,385	7 37 0
	Sítápur	72	Sítápur ...	22,557	7,38,418	5,79,981	1,58,437	3,370	7 1 0
		73	Khairabad ...	13,774	98,869	17,404	81,465	2,122	5 37 0
	Hardoi ...	74	Sandíla ...	16,843	2,16,543	32,776	1,83,767	3,947	10 36 0
			Divisional Total	333,103	31,83,513	8,73,920	23 09,593	72,732	6 37 5
FYZABAD.	Fyzabad ...	75	Fyzabad ...	75,085	6,36,942	62,889	5,74,053	20,711	7 26 0
	Gonda ...	76	Gonda ...	15,811	81,964	17	81,947	3,313	5 7 0
	Bahraich	77	Bahraich ...	27,304	6,29,578	4,70,147	1,59,431	4,645	5 34 0
		78	Nánpára ...	10,601	50,722	—3,123	53,845	1,784	5 3 0
	Sultánpur ...	79	Sultánpur ...	9,550	99,319	21,576	77,743	3,486	8 6 0
	Partábgarh	80	Bela (Partábgarh).	8,041	62,433	6,008	56,425	2,127	7 1 0
	Bara Banki	81	Nawábganj (Bara Banki).	14,478	1,18,243	36,947	81,296	4,493	5 25 0
			Divisional Total	1,60,870	16,79,201	5,94,461	10,84,740	40,559	6 30 0
			GRAND TOTAL, 1901-1902.	31,02,122	3,03,84,830	89,31,597	2,14,53,233	8,13,720	6 36 10
			Grand Total, 1900-1901.	*30,88,345*	*3,10,40,433*	*1,18,65,825*	*1,91,74,608*	*6,42,229*	*6 8 6*

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

7					8				
Refined Sugar.					Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c
6,323	82	6,241	2,327	0 4 0	11,241	551	10,690	1,177	0 7 0
13,382	21,318	—7,936	—2,976	—0 17 0	22,116	743	51,373	6,422	2 29 0
19,705	21,400	—1,695	—649	—0 0 13	63,357	1,294	62,063	7,599	0 30 3
4,354	179	4,175	1,605	0 19 0	3,437	...	3,437	438	0 16 0
4,354	179	4,175	1,605	0 19 0	3,437	...	3,437	438	0 16 0
51,697	4,510	47,187	23,594	0 7 0	2,34,636	1,18,863	1,15,773	14,472	0 18 0
5,225	2,197	3,028	1,514	0 8 0	7,022	1,258	5,764	790	0 15 0
7,392	1,495	5,897	1,106	0 10 0	8,521	3,990	4,531	255	0 8 0
2,061	223	1,838	582	0 5 0	3,818	34	3,784	263	0 11 0
4,340	904	3,436	1,289	0 8 0	7,311	32	7,279	662	0 17 0
70,715	9,329	61,386	28,085	0 7 6	2,61,308	1,24,177	1,37,131	16,442	0 16 7
10,288	46,645	—36,357	—6,867	—0 19 0	3,67,659	1,20,734	2,46,925	30,362	3 12 0
4,131	176	3,955	1,076	0 10 0	6,475	42	6,433	563	0 16 0
6,454	990	5,464	2,049	0 8 0	12,577	389	12,188	1,524	0 18 0
2,330	109	2,221	829	0 8 0	3,894	40	3,854	330	0 15 0
2,835	1,089	1,746	655	0 7 0	6,482	1,235	5,247	593	0 22 0
1,982	338	1,644	822	0 8 0	3,672	292	3,380	316	0 17 0
...	...	...	...	...	...	...	...	...	...
28,020	49,347	—21,327	—1,436	—0 5 4	400,759	1,22,732	2,78,027	33,688	1 2 9
10,46,423	3,45,311	7,01,112	2,26,196	0 9 0	23,87,970	8,58,776	15,29,194	1,71,185	0 19 11
8,07,523	*3,10,806*	*4,96,717*	*1,66,244*	*0 6 7*	*22,15,430*	*5,77,872*	*16,37,558*	*1,77,603*	*0 21 3*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	3,101	240	2,861	1,785	0 2 0
	Azamgarh ...	68	Azamgarh ...	1,060	88	972	608	0 2 0
			Divisional Total...	4,161	328	3,833	2,393	0 1 14
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...
			Divisional Total...	...	...	...	...	...
LUCKNOW.	Lucknow ...	70	Lucknow ...	26,725	387	26,338	26,338	0 4 0
	Rae Bareli ...	71	Rae Bareli ...	1,161	100	1,061	530	0 3 0
	Sítápur ...	72	Sítápur ...	1,630	39	1,591	1,744	0 3 0
		73	Khairabad ...	498	3	495	618	0 1 0
	Hardoi ...	74	Sandíla ...	611	...	611	306	0 1 0
			Divisional Total...	30,625	529	30,096	29,536	0 3 10
FYZABAD.	Fyzabad ...	75	Fyzabad ...	7,292	1,776	5,516	2,758	0 3 0
	Gonda ...	76	Gonda ...	819	2	817	409	0 2 0
	Bahraich ...	77	Bahraich ...	1,198	43	1,155	963	0 2 0
		78	Nánpára ...	568	5	563	501	0 2 0
	Sultánpur ...	79	Sultánpur ...	482	14	468	390	0 2 0
	Partábgarh ...	80	Bela (Partábgarh)	545	7	538	541	0 3 0
	Bara Banki ...	81	Nawábganj (Bara Banki).	954	3	951	1,524	0 3 0
			Divisional Total...	11,858	1,850	10,008	7,086	0 2 8
			GRAND TOTAL, 1901-1902.	3,12,077	36,983	2,75,094	1,96,086	0 3 9
			Grand Total, 1900-1901.	*3,24,717*	*76,863*	*2,47,854*	*1,69,902*	*0 3 3*

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Hds.	Hds.	Hds.	Rs.	
5,94,419	1,09,149	4,85,270	31,097	7 26 0	63,850	51	63,799	4,423	...
2,39,649	22,479	2,17,170	10,178	11 21 0	15,699	...	15,699	1,012	...
8,34,068	1,31,628	7,02,440	41,275	8 21 12	79,549	51	79,498	5,435	...
10,072	199	9,873	2,507	1 5 0	4,479	...	4,479	1,099	...
10,072	199	9,873	2,507	1 5 0	4,479	...	4,479	1,099	...
30,32,840	3,94,189	26,38,651	1,50,010	9 5 0	3,50,202	...	3,50,202	19,621	...
2,01,126	7,889	1,93,237	8,989	12 7 0	12,659	2	12,657	770	...
8,52,002	5,99,379	2,52,623	8,789	11 8 0	...	...	...	...	...
1,61,758	18,376	1,43,382	3,956	10 16 0	6,693	...	6,693	320	...
2,82,697	33,756	2,48,941	7,272	14 31 0	7,147	...	7,147	376	...
45,30,423	10,53,589	34,76,834	1,79,016	10 17 8	3,76,701	2	3,76,699	21,087	...
10,75,449	2,77,628	7,97,821	48,087	10 25 0	40,742	2,210	38,532	1,449	...
95,912	250	95,662	4,999	6 2 0	19,601	332	19,269	611	...
7,25,724	4,71,768	2,53,956	11,157	9 12 0	39,784	16	39,768	1,317	...
76,848	1,053	75,795	4,541	7 6 0	19,280	...	19,280	633	...
1,33,837	24,028	1,09,809	5,943	11 20 0	7,529	...	7,529	328	...
85,063	7,323	77,740	4,296	9 27 0	6,224	257	5,967	397	...
1,19,416	36,950	82,466	6,629	5 28 0	6,297	8	6,289	335	...
23,12,249	8,19,000	14,93,249	85,652	9 11 5	1,39,457	2,823	1,36,634	5,070	...
3,87,78,592	1,08,42,504	2,79,36,088	16,85,062	9 0 3	16,14,984	71,082	15,43,902	1,40,137	...
3,92,57,006	*1,31,10,388*	*2,61,46,618*	*14,82,409*	*8 18 11*	*13,63,880*	*78,766*	*12,85,114*	*1,39,255*	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	M. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	18,284	10,370	7,914	1,588	0 5 0
	Azamgarh ...	68	Azamgarh ...	1,184	150	1,034	247	0 2 0
			Divisional Total ...	19,468	10,520	8,948	1,835	0 4 6
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...
LUCKNOW.	Lucknow ...	70	Lucknow ...	26,751	7,120	19,631	7,811	0 3 0
	Rae Bareli ...	71	Rae Bareli ...	1,905	91	1,814	512	0 5 0
	Sítápur ...	72	Sítápur ...	...	...	...	...	...
		73	Khairabad ...	1,049	113	936	188	0 3 0
	Hardoi ...	74	Sandíla ...	8,640	2,176	6,464	652	0 15 0
			Divisional Total...	38,345	9,500	28,845	9,163	0 3 7
FYZABAD.	Fyzabad ...	75	Fyzabad ...	8,359	1,360	6,999	2,442	0 4 0
	Gonda ...	76	Gonda ...	1,234	...	1,234	397	0 3 0
	Bahraich ...	77	Bahraich ...	3,993	4,465	—472	—463	0 1 0
		78	Nánpára ...	729	5	724	106	0 3 0
	Sultánpur ...	79	Sultánpur ...	840	194	646	101	0 3 0
	Partábgarh ...	80	Bela (Partábgarh)	529	23	506	171	0 3 0
	Bara Banki ...	81	Nawábganj (Bara Banki).	227	...	227	93	0 1 0
			Divisional Total...	15,911	6,047	9,864	2,847	0 2 1
			GRAND TOTAL, 1901-1902.	7,34,613	3,95,805	3,38,808	63,587	0 4 6
			Grand Total, 1900-1901.	*5,34,784*	*2,83,623*	*2,51,161*	*51,264*	*0 3 4*

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class.—IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
2,68,121	30,566	2,37,555	2,109	3 30 0	46,293	...	46,293	1,364	0 11 0
89,316	150	89,166	1,197	4 29 0	26,630	1,140	25,490	563	1 6 0
3,57,437	30,716	3,26,721	3,306	3 38 15	72,923	1,140	71,783	1,927	0 14 0
*	*	*	83	...	...	...	...	...	...
...	...	...	83	...	...	...	...	...	...
6,22,905	54,103	5,68,802	25,485	2 6 0	8,43,264	78,377	7,64,887	24,655	2 14 0
1,51,280	106	1,51,174	1,868	9 21 0	16,882	38	16,844	715	1 1 0
6,614	1	6,613	556	0 12 0	17,674	800	16,874	884	0 12 0
20,013	337	19,676	286	1 17 0	18,559	181	18,378	289	1 5 0
44,508	7,607	36,901	735	2 8 0	12,867	6	12,861	291	0 12 0
8,45,320	62,154	7,83,166	28,930	2 14 1	9,09,246	79,402	8,29,844	26,834	2 7 10
19,612	4,071	15,541	4,363	0 8 0	2,29,292	6,491	2,22,801	4,243	2 15 0
1,525	...	1,525	644	0 3 0	25,700	...	25,700	840	1 10 0
1,00,406	13,401	87,005	5	3 7 0	47,281	657	46,624	1,157	1 11 0
9,489	13	9,476	157	0 36 0	10,591	338	10,253	157	0 15 0
46,583	264	46,319	427	4 34 0	23,068	5,218	17,850	665	1 14 0
19,329	88	19,241	512	2 16 0	16,875	796	16,079	554	2 0 0
16,938	...	16,938	469	1 7 0	28,426	119	28,307	1,262	1 15 0
2,13,882	17,837	1,96,045	6,577	1 8 12	3,81,233	13,619	3,67,614	8,878	2 4 7
68,41,951	13,29,389	55,12,562	1,82,189	1 31 1	92,70,595	8,54,302	84,16,293	2,09,358	2 11 5
75,03,640	*9,87,667*	*65,15,973*	*1,58,076*	*2 4 7*	*57,05,632*	*6,35,865*	*50,69,767*	*1,61,017*	*1 10 3*

* Figures were called for but could not be furnished.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and*

1	2	3	4	15				
				Class V—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	77,023	1,844	75,179	3,536	1 3 0
	Azamgarh ...	68	Azamgarh ...	37,022	2,150	34,872	1,372	1 14 0
			Divisional Total...	1,14,045	3,994	1,10,051	4,908	1 5 5
KUMAUN.	Almora ...	69	Almora ...	11,651	573	11,078	168	1 5 0
			Divisional Total...	11,651	573	11,078	168	1 5 0
LUCKNOW.	Lucknow ...	70	Lucknow ...	7,09,719	23,817	6,85,902	38,205	2 9 0
	Rae Bareli ...	71	Rae Bareli ...	37,477	1,546	35,931	2,181	2 4 0
	Sítapur ...	72	Sítapur ...	61,568	1,015	60,553	974	2 11 0
		73	Khairabad ...	19,930	557	19,373	589	1 7 0
	Hardoi ...	74	Sandíla ...	30,910	7	30,903	979	1 13 0
			Divisional Total...	8,59,604	26,942	8,32,662	42,928	2 8 0
FYZABAD.	Fyzabad ...	75	Fyzabad ...	85,100	3,286	81,814	4,564	1 1 0
	Gonda ...	76	Gonda ...	28,937	987	27,950	1,281	1 12 0
	Bahraich ...	77	Bahraich ...	69,585	1,903	67,682	2,837	2 8 0
		78	Nánpára ...	20,976	1,863	19,113	776	1 13 0
	Sultánpur ...	79	Sultánpur ...	46,404	15,916	30,488	600	3 3 0
	Partábgarh ...	80	Bela (Partábgarh)	10,486	428	10,058	563	1 4 0
	Bara Banki ...	81	Nawábganj (Bara Banki).	35,251	2,068	33,183	1,512	2 5 0
			Divisional Total...	2,96,739	26,451	2,70,288	12,133	1 0 11
			GRAND TOTAL, 1901-1902.	69,55,950	11,04,274	58,51,676	2,19,797	1 14 2
			Grand Total, 1900-1901.	*55,16,577*	*9,63,387*	*45,53,190*	*1,96,666*	*1 7 7*

the several Municipalities in the United Provinces of Agra and Oudh during 1901-1902, *the average the incidence of taxation per head of population*—(continued).

16					17				
Class VI—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
14,144	394	13,750	3,978	0 9 0	6,84,877	28,666	6,56,211	10,309	10 6 0
9,863	6,240	3,623	922	0 8 0	2,97,105	1,00,354	1,96,751	3,233	10 7 0
24,007	6,634	17,373	4,900	0 8 7	9,81,982	1,29,020	8,52,962	13,542	10 6 0
3,136	267	2,869	634	0 13 0	2,95,472	67,064	2,28,408	3,571	26 9 0
3,136	267	2,869	634	0 13 0	2,95,472	67,064	2,28,408	3,571	26 9 0
15,962	275	15,687	7,224	0 2 0	23,11,635	77,643	22,33,992	38,199	8 7 0
1,440	10	1,430	331	0 4 0	1,96,083	7,843	1,88,240	2,941	11 4 0
4,002	1	4,001	908	0 7 0	5,36,753	83,707	4,53,046	5,486	20 1 0
1,263	...	1,263	186	0 4 0	2,23,951	1,13,641	1,10,310	1,662	8 0 0
1,420	...	1,420	177	0 3 0	1,26,431	41	1,26,390	1,895	7 8 0
24,087	286	23,801	8,826	0 2 14	33,94,853	2,82,875	31,11,978	50,183	9 5 6
2,150	107	2,043	383	0 1 0	5,51,959	27,214	5,24,745	7,873	7 0 0
2,300	20	2,280	436	0 6 0	2,77,571	12,283	2,65,288	3,520	16 12 0
7,301	1,501	5,800	1,117	0 8 0	4,60,896	1,00,179	3,60,717	5,636	13 3 0
1,630	27	1,603	300	0 6 0	2,15,018	20,994	1,94,024	3,033	18 5 0
...	...	...	...	...	1,78,556	59,771	1,18,785	1,831	12 3 0
637	25	612	126	0 3 0	2,11,961	75,926	1,36,035	1,028	16 15 0
1,148	46	1,102	422	0 3 0	...	...	...	...	...
15,166	1,726	13,440	2,784	0 3 5	18,95,961	2,96,367	15,99,594	22,921	9 15 1
4,21,682	63,045	3,58,637	87,062	0 4 10	3,08,77,504	57,48,452	2,51,29,152	3,96,732	8 1 7
3,87,856	*85,971*	*3,01,885*	*75,423*	*0 3 14*	*2,73,56,986*	*53,39,583*	*2,20,17,403*	*3,39,924*	*7 2 1*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and*

1	2	3	4	18				
				Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	8,97,559	41,584	8,55,975	13,319	13 8 0
	Azamgarh ...	68	Azamgarh ...	3,93,477	1,87,998	2,05,479	3,607	10 15 0
			Divisional Total...	12,91,036	2,29,582	10,61,454	16,926	12 14 7
KUMAUN.	Almora ...	69	Almora ...	2,95,472	67,064	2,28,408	3,571	26 9 0
			Divisional Total...	2,95,472	67,064	2,28,408	3,571	26 9 0
LUCKNOW.	Lucknow ...	70	Lucknow ...	24,11,253	80,908	23,30,345	38,929	8 14 0
	Rae Bareli ...	71	Rae Bareli ...	1,96,686	7,843	1,88,843	2,950	11 14 0
	Sítápur ...	72	Sítápur ...	5,36,753	83,707	4,53,046	5,486	20 1 0
		73	Khairabad ...	2,24,661	1,13,641	1,11,020	1,673	8 0 0
	Hardoi ...	74	Sandíla ...	2,60,675	1,135	2,59,540	2,606	15 7 0
			Divisional Total...	36,30,028	2,87,234	33,42,794	50,644	10 0 7
FYZABAD.	Fyzabad ...	75	Fyzabad ...	5,53,762	28,987	5,24,775	7,873	7 0 0
	Gonda ...	76	Gonda ...	2,92,600	12,651	2,79,949	3,772	17 11 0
	Bahraich ...	77	Bahraich ...	5,00,032	1,01,016	3,99,016	6,235	14 10 0
		78	Nánpára ...	2,24,881	22,817	2,02,064	3,159	19 1 0
	Sultánpur ...	79	Sultánpur ...	1,78,556	59,771	1,18,785	1,831	12 3 0
	Partábgarh ...	80	Bela (Partábgarh)	2,16,132	76,688	1,39,444	1,093	17 5 0
	Bara Banki ...	81	Nawábganj (Bara Banki).	43,527	1,702	41,825	497	2 14 0
			Divisional Total...	20,09,490	3,03,632	17,05,858	24,460	10 9 8
			GRAND TOTAL, 1901-1902.	3,65,12,070	78,93,915	2,86,18,155	4,44,413	9 3 7
			Grand Total, 1900-1901.	*3,10,19,530*	*66,22,922*	*2,43,96,608*	*3,72,962*	*7 14 5*

the several Municipalities in the United Provinces of Agra and Oudh, during 1901-1902, *the average the incidence of taxation per head of population*—(concluded).

19					20	21	
Class VIII—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total Octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1,15,654	7,165	1,08,489	1,755	1 11 0	...	0 7 10	0 15 11
65,339	11,824	53,515	835	2 13 0	...	0 2 0	1 0 9
1,80,993	18,989	1,62,004	2,590	1 15 6	...	0 8 0	0 15 10
4,02,032	70,506	3,31,526	8,560	5 12 0	...	0 4 10	0 15 11
4,02,032	70,506	3,31,526	8,560	5 12 0	...	0 4 10	0 15 11
8,62,699	45,839	8,16,860	11,670	3 1 0	7,936	0 9 1	1 3 2
34,826	600	34,226	535	2 2 0	...	0 9 1	1 2 6
1,51,510	50,717	1,00,793	1,568	4 7 0	166	0 5 10	0 13 4
14,714	5,152	9,562	150	0 11 0	...	0 4 7	0 8 8
40,263	116	40,147	602	2 6 0	...	0 6 11	0 12 5
11,04,012	1,02,424	10,01,588	14,525	3 0 1	8,102	0 8 8	1 2 4
2,37,861	35,235	2,02,626	3,039	2 11 0	480	0 10 3	0 15 10
61,568	6,925	54,643	853	3 7 0	36	0 5 1	0 13 0
2,54,197	63,537	1,90,660	2,979	7 0 0	...	0 6 6	0 15 8
33,931	5,553	28,378	441	2 11 0	...	0 6 10	0 15 6
84,158	33,019	51,139	846	5 6 0	44	0 9 11	1 1 11
55,875	5,151	50,724	763	6 5 0	61	0 8 7	1 0 8
42,895	6,607	36,288	1,116	2 8 0	27	0 7 4	0 13 2
7,70,485	1,56,027	6,14,458	10,037	1 13 1	648	0 8 6	0 15 6
1,06,17,592	23,95,449	82,22,143	1,40,706	2 10 5	25,228	0 8 8	1 0 2
86,63,585	*23,59,298*	*66,04,287*	*1,03,361*	*2 2 3*	*14,215*	*0 7 9*	*0 14 0*

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by the

1	2	3	4			
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average		
				Grain.	Refined sugar.	Unrefined sugar.
		Rs.	Rs.	Mds. sr. ch.	Mds. sr. ch.	Mds. sr. ch.
1	Dehra	43,576	5,491	11 34 0	0 18 0	1 16 0
2	Saháranpur ...	67,514	37,956	8 7 0	0 30 0	0 19 0
3	Hardwár Union ...	31,195	374	6 24 0	0 20 0	0 17 0
4	Deoband ...	17,140	6,391	11 21 0	0 1 0	0 19 0
5	Muzaffarnagar ...	21,012	1,999	4 16 0	...	0 5 0
6	Rurki	16,036	2,270	7 20 0	0 11 0	0 19 0
7	Káudhla ...	6,787	374	7 32 0	0 7 0	...
8	Kairána... ...	13,182	1,422	7 34 0	0 10 0	0 21 0
9	Meerut	1,59,536	25,181	6 35 0	0 10 0	0 17 0
10	Gháziabad ...	18,759	413	18 1 0	0 14 0	1 4 0
11	Baraut ...	6,193	900	7 9 0	...	...
12	Bághpat ...	5,012	470	7 14 0	....	...
13	Hápur ...	26,986	14,520	20 22 0	...	...
14	Sardhana ...	9,744	690	5 38 0	0 6 0	0 33 0
15	Bulandshahr ...	16,064	2,719	6 34 0	0 11 0	0 34 0
16	Anúpshahr ...	7,377	692	8 12 0	0 12 0	1 4 0
17	Khurja ...	28,626	15,709	3 34 0	0 24 0	1 17 0
18	Sikandrabad ...	19,466	16,954	9 27 0	0 12 0	1 5 0
19	Koil (Aligarh) ...	81,809	20,382	8 9 0	0 17 0	1 18 0
20	Háthras ...	36,100	...	9 31 0	...	...
21	Atrauli ...	12,123	2,464	5 39 0	0 8 0	1 5 0
22	Sikandra Rao ...	7,802	667	5 16 0	0 13 0	0 30 0
23	Muttra ...	66,583	9,277	8 20 0	0 25 0	0 35 0
24	Brindaban ...	19,934	1,224	6 9 0	0 17 0	0 15 0
25	Kosi ...	11,045	352	2 9 0	...	...
26	Agra ...	2,78,036	1,88,040	8 23 0	0 36 0	0 6 0
27	Fatehpur-Sikri ...	5,192	613	7 19 0	0 16 0	0 28 0
28	Firozabad ...	15,186	1,932	7 15 0	0 15 0	1 3 0
29	Fatehgarh *cum* Farrukhabad.	59,829	16,033	7 10 0	0 10 0	0 15 0
30	Mainpuri ...	17,827	2,850	6 11 0	0 16 0	0 18 0
31	Etáwah ...	46,582	6,679	8 21 0	0 13 0	1 2 0
32	Etah ...	12,033	1,649	7 24 0	0 29 0	0 25 0
33	Soron ...	10,547	1,869	4 34 0	—0 3 0	1 25 0
34	Kásganj ...	16,956	3,428	3 36 0	...	...
35	Marehra ...	4,708	239	5 7 0	0 7 0	0 11 0
36	Jalesar ...	9,829	1,345	6 8 0	0 11 0	0 28 0
37	Bareilly ...	1,29,294	53,535	6 29 0	...	...
38	Bijnor ...	11,187	627	6 6 0	...	0 11 0
39	Chándpur ...	8,266	596	6 29 0	0 1 0	0 18 0
40	Dhampur ...	6,567	2,192	5 24 0	...	...
41	Nagína ...	12,979	3,422	4 38 0	...	...
42	Najíbabad ...	17,807	8,650	7 36 0	...	...
43	Budaun ...	31,026	5,099	5 39 0	0 6 0	0 22 0
44	Moradabad ...	74,850	19,968	7 12 0	0 5 0	0 25 0
45	Chandausi ...	33,055	16,710	4 16 0	...	...
46	Amroha ...	25,627	6,939	6 2 0	0 1 0	0 17 0
47	Sambhal ...	23,650	1,842	5 28 0	0 2 0	0 16 0
48	Sháhjahánpur ...	68,121	19,748	7 12 0	0 5 0	0 8 0
49	Tilhar ...	16,707	3,663	7 20 0	...	...
50	Pilibhít ...	32,375	8,845	7 31 0	...	...
51	Bisalpur ...	6,583	58	5 8 0	...	...
52	Cawnpore ...	16,952	310	...	(In Cawnpore octroi is levied	
53	Fatehpur ...	13,098	1,055	5 25 0	0 9 0	0 9 0
54	Bánda ...	20,961	14,882	6 21 0	0 14 0	0 32 0
55	Allahabad ...	1,71,653	32,179	6 13 0	0 8 0	0 7 0

STATEMENT No. IV.

Municipalities of the United Provinces of Agra and Oudh during the year 1901-1902.

5

consumption or expenditure per head of population.

Ghi.			Oil.			Tobacco.			Drugs, spices, etc.			Cloth.			Metals.		
Mds.	sr.	ch.	Mds.	sr.	ch.	Mds.	sr.	ch.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	7	0	0	9	0	0	11	0	3	14	0	18	14	0	4	3	0
0	5	0	0	4	0	0	9	0	3	6	0	8	15	0	3	0	0
0	10	0	0	6	0	0	6	0	1	8	0	11	14	0	4	1	0
0	3	0	0	3	0	0	9	0	1	10	0	8	5	0	1	12	0
0	6	0	0	3	0	0	13	0	3	10	0	14	11	0	3	15	0
0	5	0	0	5	0	0	8	0	2	0	0	9	13	0	2	5	0
0	2	0	0	3	0	0	4	0	1	1	0	4	14	0	...		
0	2	0	0	5	0	...			1	15	0	5	12	0	...		
0	4	0	0	5	0	0	4	0	1	3	0	7	0	0	2	5	0
0	6	0	0	1	0	0	4	0	2	6	0	10	8	0	1	6	0
0	3	0	0	2	0	0	5	0	1	1	0	11	4	0	1	4	0
0	4	0	0	6	0	0	3	0	1	3	0	6	1	0	0	15	0
0	3	0	0	5	0	0	8	0	3	1	0	11	12	0	2	11	0
0	3	0	0	5	0	0	7	0	2	7	0	7	2	0	2	4	0
0	5	0	0	7	0	0	3	0	1	11	0	10	0	0	1	11	0
0	4	0	0	10	0	0	5	0	1	7	0	6	14	0	1	11	0
...			0	11	0	...			2	11	0	10	3	0	2	1	0
0	5	0	0	12	0	0	8	0	2	3	0	9	7	0	2	10	0
0	5	0	0	7	0	0	6	0	1	9	0	11	15	0	4	10	0
0	6	0	0	13	0	0	7	0	1	12	0	...			...		
0	2	0	0	2	0	0	3	0	1	6	0	5	6	0	2	3	0
0	2	0	0	7	0	0	1	0	1	4	0	7	8	0	1	4	0
0	8	0	0	4	0	0	5	0	2	5	0	13	10	0	3	1	0
0	8	0	0	5	0	0	3	0	1	3	0	11	11	0	2	0	0
0	6	0	0	2	0	0	6	0	4	1	0	19	14	0	5	6	0
0	4	0	...			0	5	0	0	6	0	8	7	0	2	14	0
0	2	0	0	30	0	0	5	0	2	2	0	10	2	0	...		
...			...			0	0	7	1	14	0	4	2	0	3	3	0
0	5	0	0	1	0	0	3	0	1	14	0	...			5	5	0
0	5	0	0	6	0	0	4	0	1	1	0	11	3	0	4	4	0
...			...			0	7	0	2	1	0	16	12	0	4	9	0
0	7	0	0	6	0	...			3	1	0	21	4	0	4	12	0
0	5	0	0	4	0	...			1	1	0	10	1	0	2	15	0
0	5	0	0	6	0	0	7	0	3	13	0	10	5	0	5	4	0
0	2	0	0	4	0	0	2	0	0	15	0	5	3	0	0	8	0
0	2	0	0	6	0	0	3	0	1	10	0	7	13	0	...		
0	4	0	0	4	0	0	2	0	2	9	0	12	2	0	4	9	0
0	3	0	0	4	0	0	3	0	1	2	0	5	3	0	1	2	0
0	1	0	0	4	0	0	8	0	2	4	0	7	12	0	1	0	0
0	3	0	0	8	0	0	9	0	2	10	0	6	5	0	5	3	0
0	2	0	0	4	0	0	7	0	2	7	0	5	14	0	1	10	0
0	3	0	0	6	0	0	6	0	2	9	0	12	0	0	2	15	0
0	3	0	0	3	0	0	3	0	1	12	0	9	1	0	3	5	0
0	4	0	0	1	0	0	5	0	2	3	0	13	2	0	5	0	0
0	0	4	0	0	3	0	16	0	5	8	0	16	6	0	10	15	0
0	2	0	0	3	0	0	3	0	1	8	0	5	3	0	1	4	0
0	1	0	0	7	0	0	5	0	1	8	0	6	4	0	0	12	0
0	3	0	0	33	0	0	2	0	2	11	0	9	11	0	3	2	0
0	2	0	0	0	3	0	6	0	2	8	0	14	7	0	3	5	0
0	6	0	0	4	0	0	13	0	3	15	0	14	15	0	3	5	0
0	2	0	0	3	0	0	8	0	1	4	0	11	4	0	4	4	0
only on animals imported for slaughter).																	
0	3	0	0	1	0	0	4	0	1	0	0	13	6	0	...		
0	0	1	0	3	0	0	4	0	2	7	0	9	12	0	2	2	0
0	4	0	0	3	0	0	3	0	1	9	0	7	0	0	1	4	0

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by the

1	2	3	4	5								
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average								
				Grain.			Refined sugar.			Unrefined sugar.		
		Rs.	Rs.	Mds.	sr.	ch.	Mds.	sr.	ch.	Mds.	sr.	ch.
56	Jhánsi ...	49,357	21,212	9	4	0	0	11	0	0	20	0
57	Mau-Ránipur ...	13,054	4,900	7	14	0	0	17	0	0	14	0
58	Lalitpur ...	9,322	2,767	13	34	0	0	11	0	0	14	0
59	Orai ...	5,405	131	7	17	0	0	8	0	0	12	0
60	Kálpi ...	14,972	13,764	17	38	0	0	21	0	2	22	0
61	Kúnch ...	14,603	8,908	10	12	0	0	17	0	1	21	0
62	Benares ...	3,11,643	53,220	6	21	0	0	12	0	0	18	0
63	Mirzapur ...	57,650	9,046	6	26	0	0	8	0	0	11	0
64	Chunár ...	6,721	583	7	28	0	0	6	0	0	23	0
65	Jaunpur ...	37,713	9,284	9	22	0	0	1	0	0	29	0
66	Gházipur ...	30,226	1,585	9	5	0		...			...	
67	Gorakhpur ...	63,169	7,450	6	34	0	0	4	0	0	7	0
68	Azamgarh ...	19,686	11,710	7	22	0	—0	17	0	2	29	0
69	Almora ...	8,560	1,283		...		0	19	0	0	16	0
70	Lucknow ...	3,23,735	36,085	6	27	0	0	7	0	0	18	0
71	Rae Bareli ...	18,339	1,824	7	37	0	0	8	0	0	15	0
72	Sítapur ...	20,238	15,347	7	1	0	0	10	0	0	8	0
73	Khairabad ...	7,449	2,337	5	37	0	0	5	0	0	11	0
74	Sandíla ...	13,038	1,313	10	36	0	0	8	0	0	17	0
75	Fyzabad ...	74,481	33,589	7	26	0	—0	19	0	3	12	0
76	Gonda ...	13,472	424	5	7	0	0	10	0	0	16	0
77	Bahraich ...	26,805	16,905	5	34	0	0	8	0	0	18	0
78	Nánpára ...	10,291	630	5	3	0	0	8	0	0	15	0
79	Sultánpur ...	10,683	3,357	8	6	0	0	7	0	0	22	0
80	Bela (Partábgarh) ...	8,365	1,238	7	1	0	0	8	0	0	17	0
81	Nawábganj (Bara Banki).	12,269	1,135	5	25	0		...			...	
	GRAND TOTAL ...	31,28,330	8,53,915	6	36	10	0	9	0	0	19	11

STATEMENT No. IV—(*concluded*).

Municipalities of the United Provinces of Agra and Oudh during the year 1901-1902—(concluded).

consumption or expenditure per head of population.

Ghi.	Oil.	Tobacco.	Drugs, spices, etc.	Cloth.	Metals.
Mds. sr. ch.	Mds. sr. ch.	Mds. sr. ch.	Rs. a. p.	Rs. a. p.	Rs. a. p.
0 7 0	0 2 0	0 3 0	1 8 0	5 10 0	1 7 0
0 3 0	0 13 0	0 14 0	3 12 0	7 5 0	2 3 0
...	...	0 2 0	2 6 0	14 8 0	2 10 0
0 3 0	0 3 0	0 3 0	1 8 0	5 13 0	0 11 0
0 4 0	0 13 0	0 6 0	4 13 0	18 4 0	...
...	...	0 20 0	1 10 0	12 1 0	...
0 5 0	0 4 0	0 6 0	2 7 0	0 7 0	1 15 0
0 4 0	0 3 0	0 4 0	1 8 0	7 7 0	...
0 2 0	0 5 0	0 3 0	1 0 0	6 15 0	0 10 0
0 2 0	0 8 0	0 6 0	1 7 0	4 14 0	1 2 0
0 2 0	0 2 0	0 5 0	1 11 0	...	2 0 0
0 2 0	0 5 0	0 9 0	1 3 0	10 6 0	1 11 0
0 2 0	0 2 0	0 8 0	1 14 0	10 7 0	2 13 0
...	...	0 13 0	1 5 0	26 9 0	5 12 0
0 4 0	0 3 0	0 2 0	2 9 0	8 7 0	3 1 0
0 3 0	0 5 0	0 4 0	2 4 0	11 4 0	2 2 0
0 3 0	...	0 7 0	2 11 0	20 1 0	4 7 0
0 1 0	0 3 0	0 4 0	1 7 0	8 0 0	0 11 0
0 1 0	0 15 0	0 3 0	1 13 0	7 8 0	2 6 0
0 3 0	0 4 0	0 1 0	1 1 0	7 0 0	2 11 0
0 2 0	0 3 0	0 6 0	1 12 0	16 12 0	3 7 0
0 2 0	—0 1 0	0 8 0	2 8 0	13 3 0	7 0 0
0 2 0	0 3 0	0 6 0	1 13 0	18 5 0	2 11 0
0 2 0	0 3 0	...	3 3 0	12 3 0	5 6 0
0 3 0	0 3 0	0 3 0	1 4 0	16 15 0	6 5 0
0 3 0	0 1 0	0 3 0	2 5 0	...	2 8 0
0 3 9	0 4 6	0 4 10	1 14 2	8 1 7	2 10 5

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